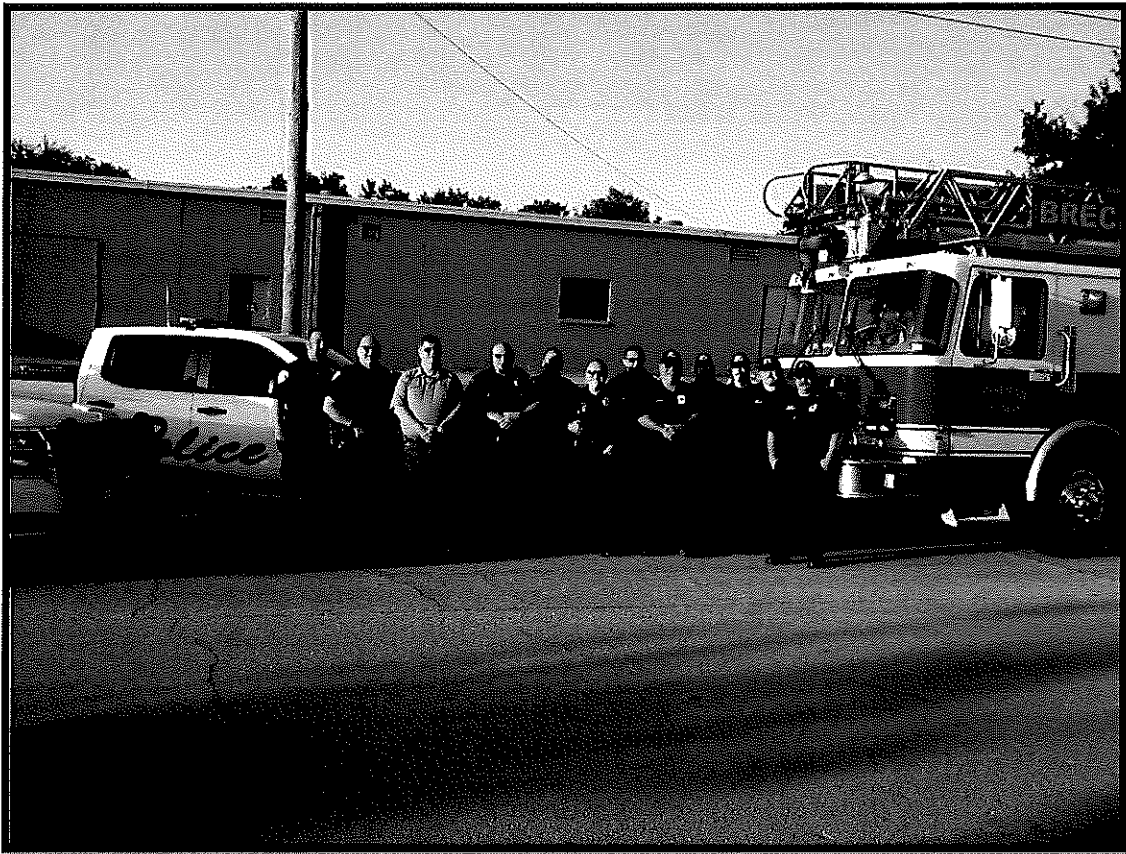




City of Breckenridge, Texas



Annual Budget 2019-2020

CITY OF BRECKENRIDGE
CITY OFFICIALS



MAYOR

Bob Sims



MAYOR PRO TEM/
COMMISSIONER PLACE 4

Tom Cyprian



COMMISSIONER PLACE 1

Russell Blue



COMMISSIONER PLACE 2

Rob Durham



COMMISSIONER PLACE 3

David Wimberley



CITY MANAGER

Andy McCuiston



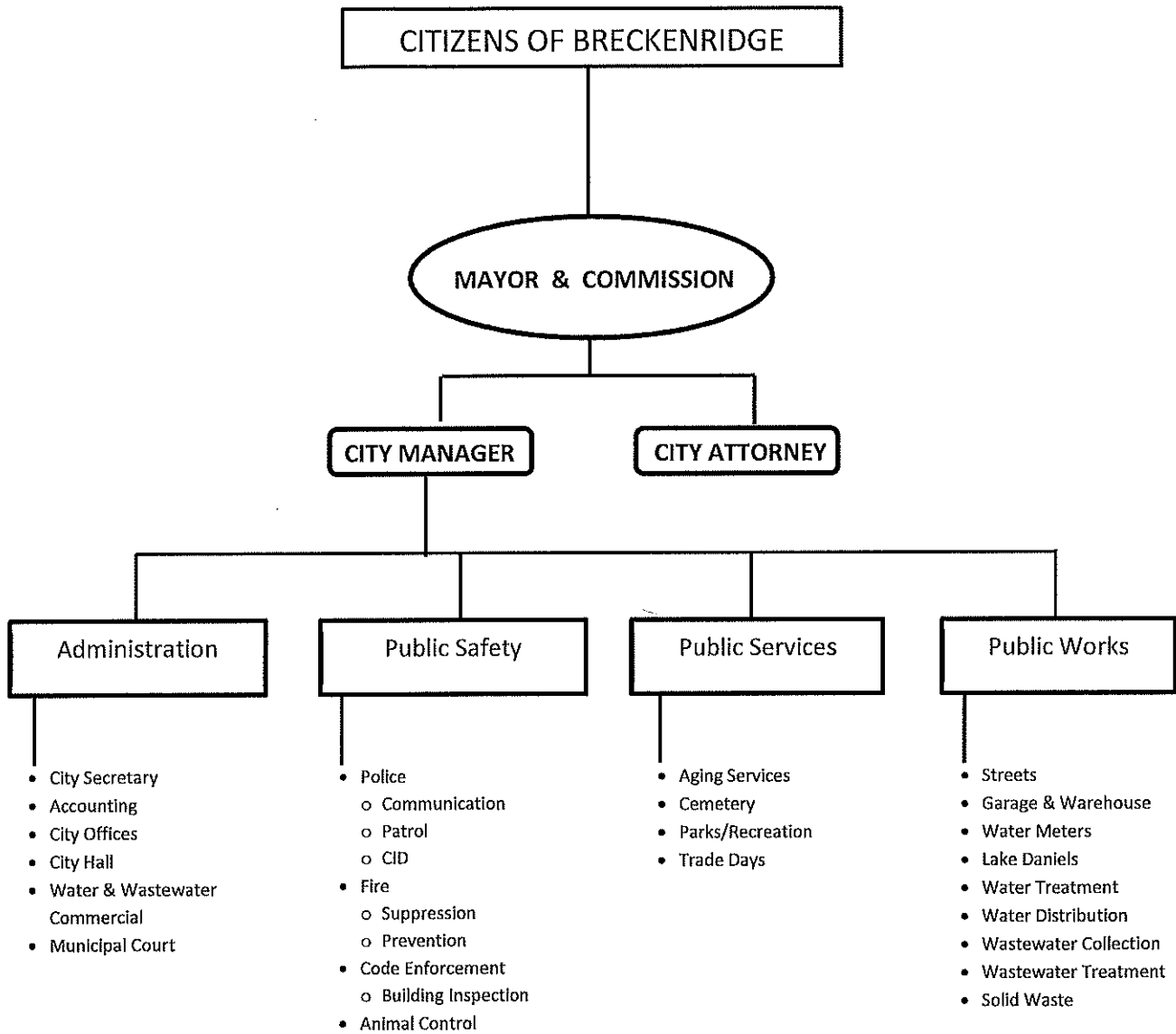
CITY SECRETARY/
FINANCE OFFICER





Heather
Robertson-Caraway

CITY OF BRECKENRIDGE, TEXAS

ORGANIZATIONAL CHART

2019-2020



-  Elected Officials
-  Appointed by Mayor & Commissioners
-  Governmental Functions
-  Departments

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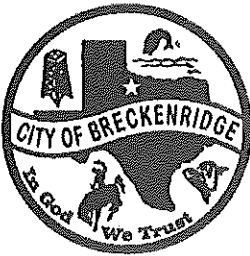
30	Trade Days Operations		
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City of Breckenridge

September 3, 2019

Honorable Mayor and Commission
City of Breckenridge
Breckenridge, Texas

Mayor and Commission:

Transmitted herewith is the proposed business plan and budget for the City of Breckenridge for the fiscal year 2019-20. The document represents our work plan for the upcoming year with the related funding sources. In the context of stagnant economic conditions, we are presenting a balanced budget that maintains current service levels.

The Mission Statement, Values statements, and the Strategic Goals have been developed through discussions with the Mayor, City Commission members, city staff, professional staff, and community members over the past seven-year period. Several of the capital projects currently under construction or just completed have been planned since the 1990s. The need for some of the improvements have been recognized more recently such as the new accounting software, the Geographical Information System, updating the City Charter for the first time since 1954, demolishing sub-standard houses, the parks projects, and up-grading city equipment. Planning is not just an annual effort for this community, but is an on-going effort for all of us.

MISSION STATEMENT

Giving the best there is in us to make our town the best it can be.

VALUES

Corporate Culture – We value others, and we value each other. How we treat people matters.

Service Perspective – The key to improving the quality of life in Breckenridge is seeing the city through the citizens' eyes.

Personal Accountability – We have been given positions of trust. What we do is important. We have confidence in ourselves that we can do what needs to be done and do it right.
Hold us accountable.

Unity Model – We honor diversity, but we look for commonalities, not differences, as we strive for unity.

STRATEGIC GOALS

Safety and Security

- Ensure public safety and public health in the community

Leadership and Financial

- Adopt and follow sound business practices and financial policies

Capital Improvements and Economic Development

- Maintain the city's infrastructure and strengthen economic development in the city

Quality of Life

- Enhance the quality of life in Breckenridge

Forward Planning

- Develop sustainable multi-year plans for present and future generations

THE BUDGET PROCESS

The budget process began with departmental review of current year activities and submission of proposed plans and financial needs for the upcoming year. These combined into fund budgets for preliminary review by the City Manager. After evaluating revenue projections, departmental requests and programs, the adjusted budget is being presented to the City Commission. The Commission received the first pass at the budget on July 5th and, after a series of work sessions and public hearings, the final budget will be presented for adoption on September 03, 2019.

PRIORITIES

- Maintaining service levels with limited resources
- Moving all capital projects forward
- Bringing grant projects to completion
- Restoring cash and fund balance reserves

MAJOR CONSIDERATIONS

- **A stagnant economy** with flat sales tax revenue and the unknown future impact of the State Legislature's anti-city efforts to reduce local property taxes. Unplanned expenditures also continue to reduce our ability to increase reserves and cash balances.
- **Sales tax collections** projected at last year's levels.
- **Utility revenues** are low due to an exceptionally wet year.
- **Personnel issues** include increasing a part-time dispatcher to full time in order to decrease overtime and reduce the stress on the dispatchers. No increases in health insurance this year. The city's contribution to TMRS remains at 9%. No Cost of Living increases are included in the budget.
- **Capital projects** totaling \$4.7 million to be substantially completed by late 2019 and totally completed by early 2020 in addition to the Texas Department of Transportation highway projects.
- **Hospital/ambulance contract issues** which have added \$95,000 to the 2019-20 proposed budget necessitate a property tax rate increase to a rate of \$1.07, just shy of the roll-back rate of \$1.07623.

GENERAL FUND

- **Ad valorem tax rates** – Certified property values were received on July 23rd from the Appraisal District. The effective rate is calculated to be \$1.00531. The budget has been developed based on a rate of \$1.07 which will generate \$94,910 over the 2018-19 budget.
- **Sales taxes** – On track with budget for 2018-19. Sales taxes for 2019-20 are projected to be the same as estimated 2018-19 collections. The 380 Agreement with Action Properties (developer of the old Wal-Mart building) will require the city to rebate back to Action Properties 60% of 1% of the annual sales taxes paid up to a total of \$325,000 or for ten years by the four (4)

businesses in that building starting in February 2018. The rebate for 2019-20 is conservatively estimated at \$16,300.

- **Department Expenditures** – Some General Fund departmental budgets have decreased; some have increased from last year with the total 2019-20 General Fund budget \$170,295 over the 2018-19 Budget. The largest increases are the \$12,000 columbarium in the Cemetery Department, the \$50,000 computer hardware and software updates in Non-Departmental, and the \$70,000 increase in the hospital/ambulance contract subsidy.
- **Fund Balance** – The projected beginning fund balance of \$188,129 in the General Fund for 2019-20 is an improvement over the last several years. The projected ending 2019-20 fund balance of \$135,814 is also an improvement over the past several years, but is inadequate and only possible by adopting the \$1.07 tax rate. The policy calls for maintaining a cash balance of not less than two-months of operating expenditures which would be in the \$650,000 range. Staff will continue to work to rebuild reserves to that level.

WATER FUND

- **Revenue** – The \$7.50 surcharge for the \$200,000 unplanned E. Highway 180 water line project is scheduled to be discontinued in October 2019. Water sales in 2018-19 are projected to come in low due to an inordinately mild and wet spring and summer. The 2019-20 water sales are conservatively projected at the same levels.
- **Total Water Fund Expenditures** – Total Water Fund expenditures for 2019-20 are planned to decrease by \$188,700 from 2018-19 budgeted.
- **Water Distribution** – Decreased due to reductions of \$23,500 in supplies and minor equipment and in capital expenditures of \$55,000.
- **Non-departmental** – Decreased transfers to General Fund by \$30,000 and decreased transfers to Capital Improvement Fund for Texas Department of Transportation projects by \$90,400.
- **Cash balance** – The \$7.50 per month surcharge allowed the Water Fund to improve its cash balance, but low water sales are projected to reduce that balance to \$51,069 by the end of 2018-19. Even with the decrease in expenditures, the ending cash balance for 2019-20 is projected to decline to \$17,369 due to low water sales. Based on the reserve policy, the cash balance should be around the \$350,000 level. Staff will continue to work to build reserves to that level.

WASTEWATER FUND

- **Revenue** – For 2019-20, budgeted for a 6.2% increase in the sewer rates which is projected to generate an additional \$56,000 in revenue. The last increase in sewer rates was in 2012.
- **Total Wastewater Fund Expenditures** – Total 2019-20 Wastewater Fund expenditures decreased by \$68,600 from 2018-19. The rehabilitation of the sewer plant is expected to be completed by September 2019, but significant rehabilitation issues remain for the lift stations and the collection system.
- **Non-Departmental** – Decreases of \$20,000 in transfers to the General Fund and \$55,000 in capital improvements in 2019-20 are main reasons for the decreases.
- **Cash balance** – The 2018-19 projected ending cash balance of (\$6,211) necessitates the sewer rate increase. Unplanned expenditures of \$55,000 for the unfunded balance due on the Wastewater Treatment Plant rehabilitation project depleted the reserves. The reserve policy requires a reserve in the \$100,000 range. Staff will work to build reserves to that level.

SANITATION FUND

- **Revenue** – Billing issues resulting from changes in the sanitation contract last year have been

corrected. Revenue is projected to be adequate to cover the cost of operations.

- **Sanitation rate increases** of 3.5% from Republic Services will be passed through to the customers.
- **Solid Waste Station** – Funding will be maintained for community clean-up, demolition of sub-standard houses, and the monofill.
- **Cash balance** – The cash balance continues to improve with a projected balance of \$123,404 for year-end 2019-20 and is in line with the policy which requires it to be in the \$120,000 range.

BRECK TRADE DAYS

- **Breck Trade Days** – The business model for Breck Trade Days changed two years ago with a reduction to a one-day show, no booth rental fees, and minimum staff. The show continues to attract vendors and shoppers but at a reduced rate as marketing and advertising have decreased as well.
- **Revenue** – Transfers from the utility funds have been discontinued in 2019-20.
- **Expenditures** – The bulk of expenditures are planned for marketing and advertising to attract vendors and shoppers.
- **Cash balance** – The ending cash balance for 2019-20 is projected to be \$39,485 and includes funds restricted for advertising.

DEBT SERVICE

- **General Debt Service** – General debt service is funded from a portion of the property tax rate. Debt requirements have decreased from last year, and no new issues are planned. As all debt is cross-pledged, the Revenue Debt Service Fund has been discontinued and any funding required from the utility funds will be transferred to the General Debt Service Fund. The ending balance is projected at \$1,347,713.

CAPITAL IMPROVEMENTS FUND

- **Wastewater Fund Project (\$1,200,000)** – After re-bidding and rejecting twice, the engineers conducted a negotiated bid on the Wastewater Treatment Plant project. The City must provide approximately \$55,000 in additional funding in 2018-19 to complete the project. The project is now under construction with completion expected in September of 2019. Available funding will provide for rehabilitation of the existing clarifier and sludge pit, new pumps and motors, and additional mechanical and electrical improvements.
- **Parks/Lindsey Streets Project (\$5,400,000)** – Project will replace \$1.2 million in water and sewer lines and \$4.2 million in roads, curbs, gutters, and storm drains. The project is under construction with completion expected in late 2019. However, additional projects to be added to the Parks/Lindsey Streets Project will extend into the next year. Maintenance in that 20-block area will be minimized for many years. Savings on maintenance in that area will be re-directed to other areas.
- **Street Maintenance Fund** – Street improvements in 2018-19 were limited to Texas Department of Transportation projects on East Hwy 180, South Hwy 183, North Hwy 183, and Parks and Lindsey Streets. Only routine street maintenance was funded from the Street Maintenance Fund in 2018-19. For 2019-20, \$72,600 is budgeted for an Asphalt Zipper to improve street maintenance capabilities and \$700,000 is budgeted for street maintenance.
- **Highways 180 East and 183 North** – The Texas Department of Transportation has two highway projects under way in Breckenridge. The City is required to pay 10% of the utility costs which totaled \$142,400 in 2018-19 and will be \$51,300 in 2019-20. Replacement of some of these water lines, dating back to the 1920s, will reduce maintenance along those corridors.

EQUIPMENT REPLACEMENT FUND

- **2019-20** – Includes the second-year lease payment on Police vehicles, a pickup for the water/sewer crew, a mower for Parks, an asphalt zipper for Streets, and a jet machine for Wastewater Collection.

SUMMARY

In summary, 2019-20 will be an exceptionally difficult year requiring additional revenues to be generated in the General Fund and Wastewater Fund to have minimally adequate ending reserves. The 2019-20 year will be a bit more challenging to provide the same levels of service while re-building reserve balances as well. We look forward to the challenge.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Andy McCuiston', with a stylized flourish at the end.

Andy McCuiston, City Manager



CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

2019-2020 BUDGET

All Funds

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
BEGINNING FUND BALANCE	\$ 3,409,159	\$ 5,741,889	\$ 3,648,011	\$ 2,935,396
REVENUE				
Taxes	3,360,577	3,375,700	3,388,258	3,516,100
License & Permits	17,263	17,600	15,800	15,900
Charges for Services	3,642,474	3,838,700	3,850,500	3,696,000
Franchise Fees	459,949	452,000	461,000	461,000
Fines & Penalties	47,743	55,700	45,600	47,600
Grants/Intergovernmental	273,923	290,500	3,526,500	-
Other	113,238	121,700	196,765	73,057
Other Financing Sources	2,439,118	1,059,200	1,019,400	882,100
Total Revenue	10,354,285	9,211,100	12,503,823	8,691,757
TOTAL RESOURCES	13,763,444	14,952,989	16,151,834	11,627,153
EXPENDITURES				
Wages & Benefits	3,217,740	3,379,700	3,412,100	3,478,100
Supplies & Minor Equip	592,735	606,000	616,300	560,300
Repair & Maintenance	159,389	101,500	94,700	801,900
Prof & Contractual Serv	2,030,789	1,899,800	1,947,400	2,035,215
Utility Service	349,965	370,400	366,500	368,900
Mrkt, Print & Advertising	29,602	30,400	24,300	31,500
Dues, Travel & Training	40,503	45,700	44,700	39,000
Rentals/Leases	58,349	71,220	62,500	55,000
Capital Outlay	1,806,096	3,926,901	5,094,700	388,700
Other Financing Uses	1,623,542	1,052,800	1,553,238	1,409,300
Total Expenditures	9,908,710	11,484,421	13,216,438	9,167,915
GAAP ADJUSTMENT	(206,723)			
ENDING FUND BALANCE	\$ 3,648,011	\$ 3,468,568	\$ 2,935,396	\$ 2,459,238

	General Fund	General Debt Service	Water/Wastewater/ Sanitation Funds	Trade Days Fund	Revenue Debt Service	Equip Repl/Cap	Special Rev/Trust/Agency	Total All Fund Types
BEGINNING BAL	\$ 188,129	\$ 1,257,813	\$ 123,862	\$ 38,685	\$ -	\$ 731,074	\$ 595,833	\$ 2,935,396
Revenues	3,467,600	554,500	3,532,900	100	-	232,000	(28,743)	\$ 7,758,357
Transfer In	680,000	-	-	10,000	-	189,100	54,300	\$ 933,400
Total Receipts	4,147,600	554,500	3,532,900	10,100	-	421,100	25,557	8,691,757
TOTAL AVAIL	\$ 4,335,729	\$ 1,812,313	\$ 3,656,762	\$ 48,785	\$ -	\$ 1,152,174	\$ 621,390	\$ 11,627,153
Expenditures	4,169,915	464,600	2,659,100	9,300	-	1,010,500	(54,600)	8,258,815
Transfer Out	30,000	-	796,500	-	-	-	82,600	909,100
Total Disbmts	4,199,915	464,600	3,455,600	9,300	-	1,010,500	28,000	9,167,915
Incr (Decr) in Fund Balance	\$ (52,315)	\$ 89,900	\$ 77,300	\$ 800	\$ -	\$ (589,400)	\$ (2,443)	\$ (476,158)
ENDING BAL	\$ 135,814	\$ 1,347,713	\$ 201,162	\$ 39,485	\$ -	\$ 141,674	\$ 593,390	\$ 2,459,238

Department	Projected 2018-2019	Proposed 2019-2020	Variance
General Fund			
11 Mayor & Commission	\$ 1,000	\$ 2,500	\$ 1,500
12 City Manager	164,600	164,200	(400)
13 City Secretary	139,100	138,600	(500)
14 Public Works Director	88,200	85,200	(3,000)
15 Accounting	93,900	96,600	2,700
18 City Offices	51,200	53,000	1,800
19 City Hall	17,600	17,400	(200)
20 Police	1,121,600	1,120,200	(1,400)
21 Animal Welfare	157,700	162,400	4,700
24 Municipal Court	89,200	92,500	3,300
25 Fire	757,900	743,400	(14,500)
31 Aging Services Program	121,000	129,500	8,500
32 Cemetery	104,900	108,600	3,700
33 Parks & Recreation	237,300	248,300	11,000
43 Street Dept.	365,700	375,800	10,100
44 Garage & Warehouse	20,500	29,200	8,700
90 Non-Departmental	497,800	632,515	134,715
Total General Fund	\$ 4,029,200	\$ 4,199,915	\$ 170,715
Water Fund			
70 Water & Wastewater Commercial	\$ 89,800	\$ 88,000	\$ (1,800)
71 Water Meters	120,200	115,000	(5,200)
72 Lake Daniels	9,500	6,000	(3,500)
73 Water Treatment Plant	734,900	738,000	3,100
74 Water Distribution	402,700	323,500	(79,200)
90 Non-Departmental	625,500	502,600	(122,900)
Total Water Fund	\$ 1,982,600	\$ 1,773,100	\$ (209,500)
Wastewater Fund			
76 Wastewater Collection	\$ 257,600	\$ 266,400	\$ 8,800
77 Wastewater Treatment	313,800	326,400	12,600
90 Non-Departmental	380,500	290,500	(90,000)
Total Wastewater Fund	\$ 951,900	\$ 883,300	\$ (68,600)
Sanitation Fund			
42 Solid Waste Station	\$ 799,600	\$ 793,700	\$ (5,900)
90 Non-Departmental	5,500	5,500	0
Total Sanitation Fund	\$ 805,100	\$ 799,200	\$ (5,900)

Department	Projected 2018-2019	Proposed 2019-2020	Variance
Trade Days Fund			
30 Trade Days	\$ 1,600	\$ 9,300	\$ 7,700
Total Trade Days Fund	\$ 1,600	\$ 9,300	\$ 7,700
Recap of Funds			
Total General Fund	\$ 4,029,200	\$ 4,199,915	\$ 170,715
Total Water Fund	1,982,600	1,773,100	(209,500)
Total Wastewater Fund	951,900	883,300	(68,600)
Total Sanitation Fund	805,100	799,200	(5,900)
Total Trade Days Fund	1,600	9,300	7,700
Total Recap of Funds	\$ 7,770,400	\$ 7,664,815	\$ (105,585)

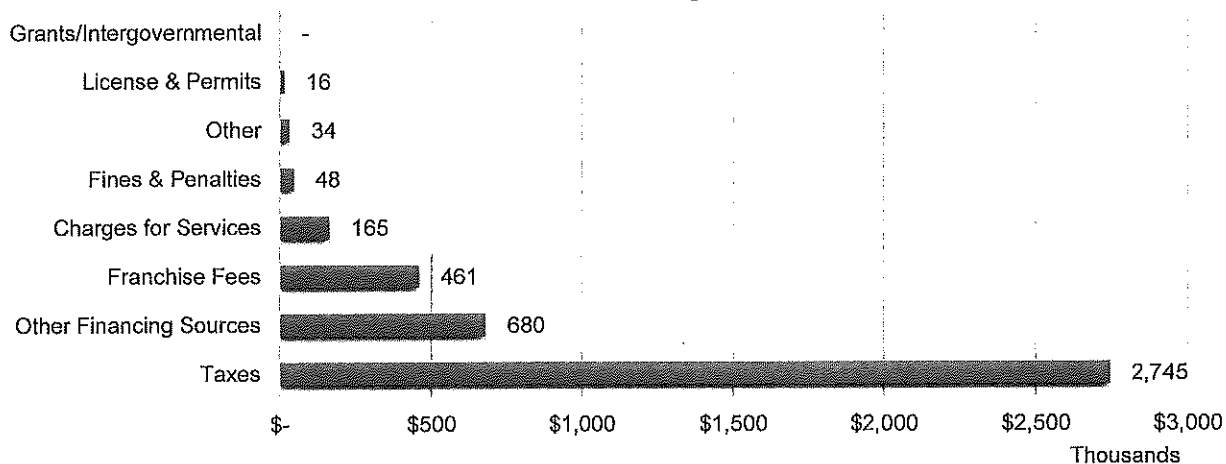
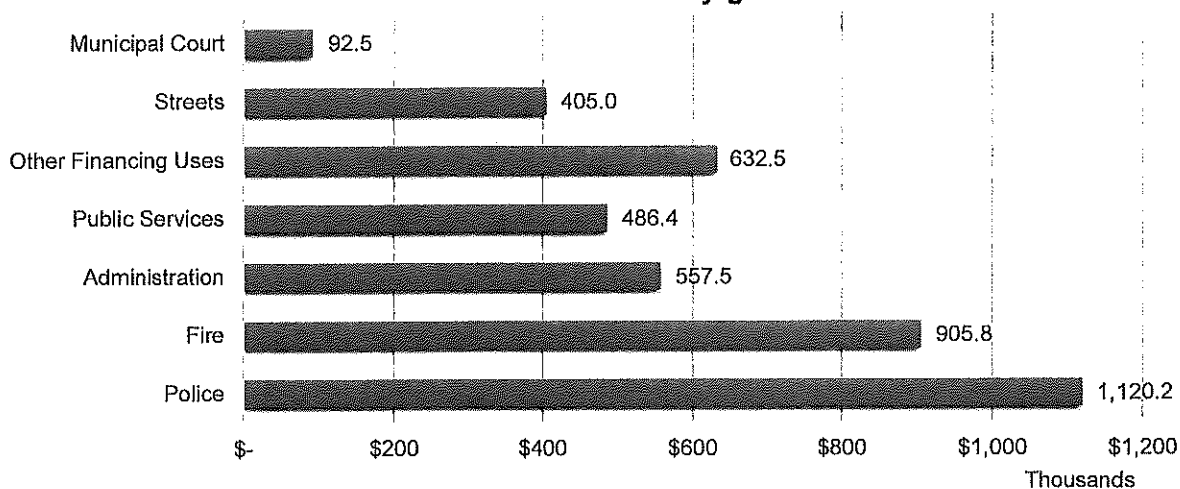
General Fund

The General Fund is the chief operating fund of a local government and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund for the City of Breckenridge is used to account for revenues and expenditures that are related to general governmental services such as administration for City Management, Accounting, Public Works, the Public Safety departments of Police, Animal Welfare, Municipal Court, and Fire; Public Services which include Parks, Aging Services, and Cemetery; Streets; and Non-Departmental Services.

Revenues

Taxes provide 66.2% of the General Fund operating revenue. Ad Valorem tax revenue for 2019 is based on a tax rate of \$1.07000. Property valuations for oil and minerals increased by 25.1% or \$1,292,191 and for personal property decreased by 1.9% or \$658,642, and property values increased by \$477,260 due to new taxable properties. The sales tax rate is 8.25%. Sales tax revenue has remained flat in 2018-19 and is expected to remain at that level in 2019-20.

Property tax rates have been up and down for several years. With the slump in the oil field, rates began to increase: from \$0.86183 in 2014 to \$.94 in 2015 to \$1.04 in 2016 to \$1.0365 in 2017. The rate decreased to \$1.02000 in 2018, but will increase to \$1.07 in 2019 due to subsidizing the hospital ambulance contract and concern for future funding capabilities impacted by the State Legislature's meddling in local tax rates.

Where does the money come from?**Where does the money go?**

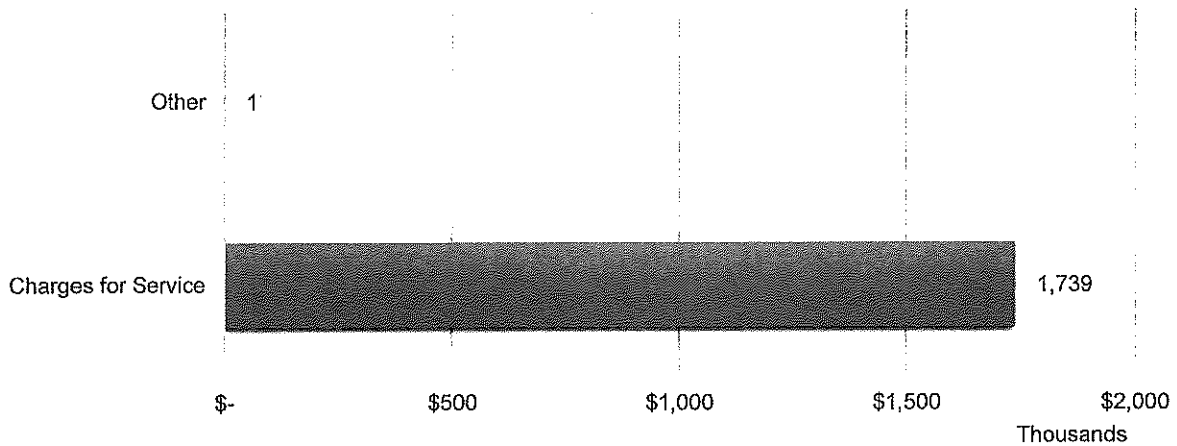
Water Fund

The Water Fund is a proprietary enterprise fund that is funded by fees charged to finance the cost of services to external customers for goods and services. The City of Breckenridge uses the Water Fund to account for operation of the Water Office, Meter Reading, Water Treatment Plant, Water Distribution, and other costs to support the fund.

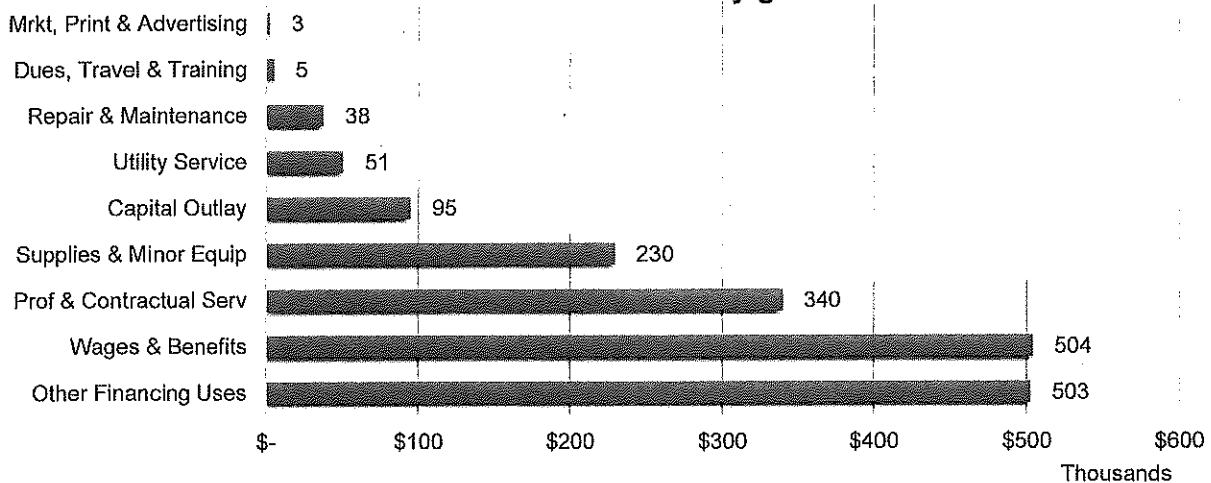
Revenues

The sale of water accounts for 97.2% of Water Fund operating revenues which is a decrease from last year due to discontinuing the water line surcharge and experiencing a wet year. The lake levels have been up all year, and adequate water is available next year. Usage is expected to remain at 2018-19 levels. No water rate increases are budgeted for 2019-20.

Where does the money come from?



Where does the money go?

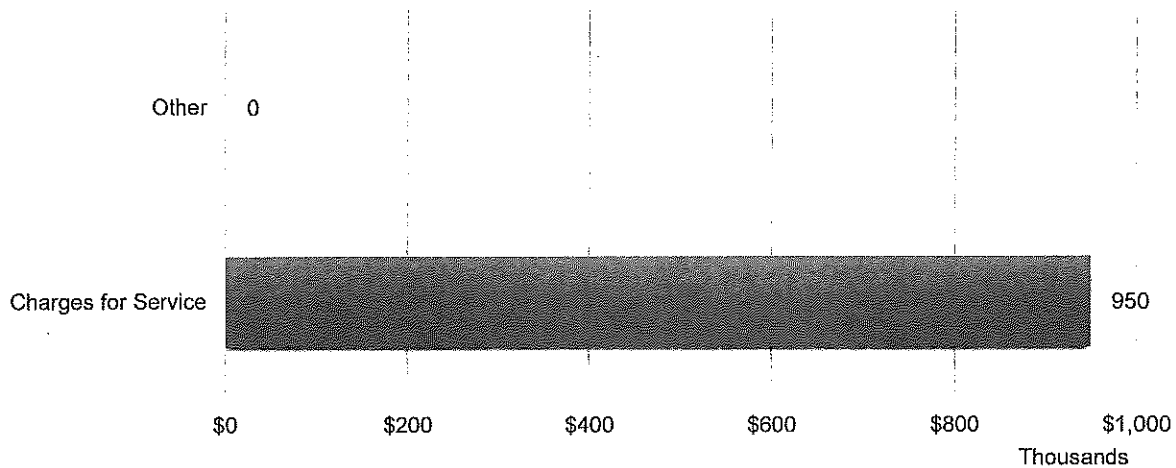
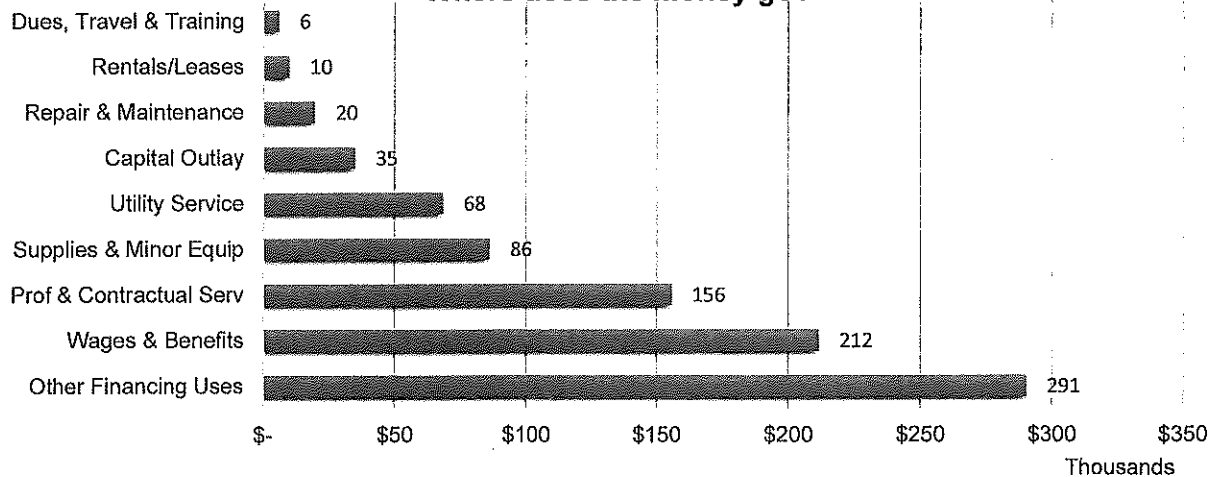


Wastewater Fund

The Wastewater Fund is a proprietary enterprise fund that is funded by fees charged to finance the cost of services to external customers for goods and services. The City of Breckenridge uses the Wastewater Fund to account for the operation of the Wastewater Treatment Plant, Wastewater Collection, and other costs to support the fund.

Revenues

Wastewater rate charges account for 99.9% of revenue in the Wastewater Fund. Wastewater Fund revenues have remained level over the past several years since they were revised in 2012-13. Due to unplanned expenditures to cover the remaining cost of the Wastewater Treatment Plant rehabilitation project, wastewater rate increases are budgeted for 2019-20.

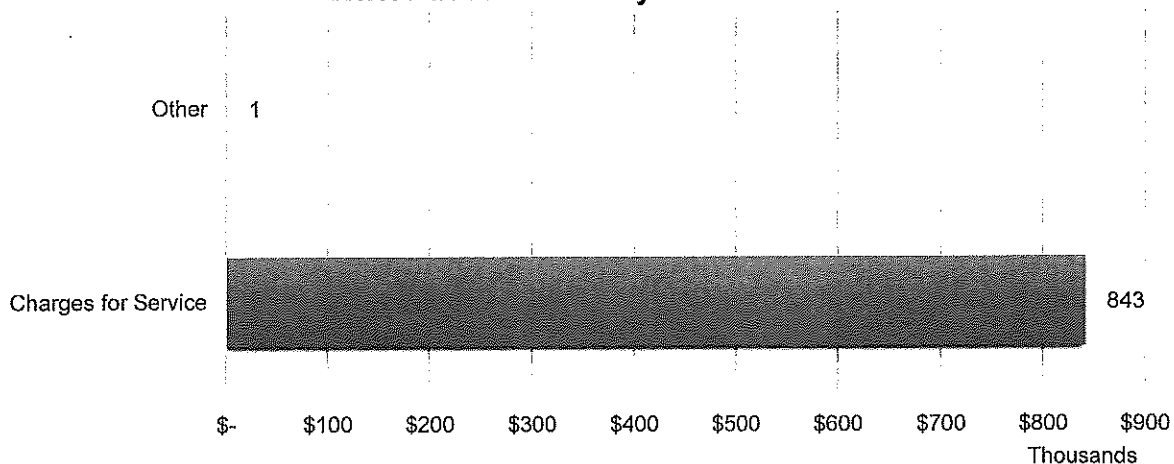
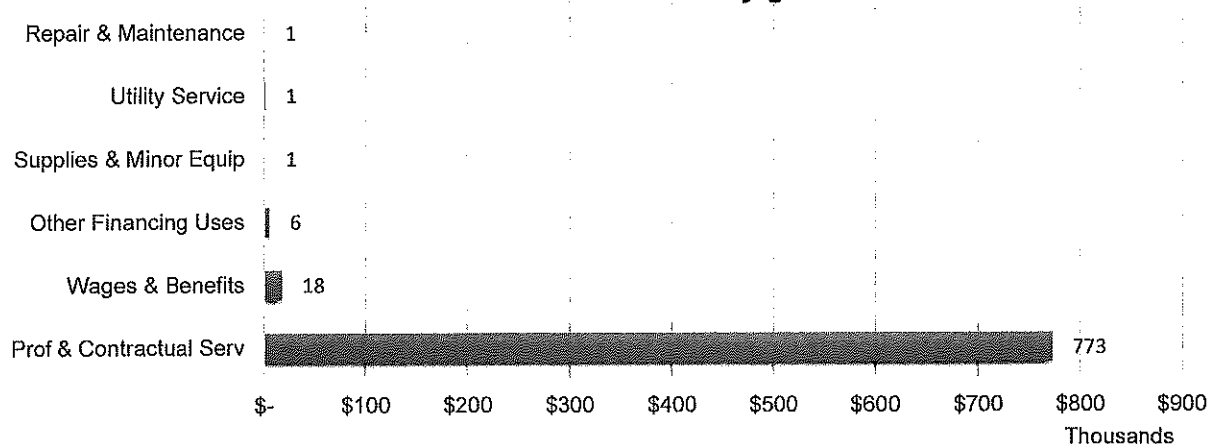
Where does the money come from?**Where does the money go?**

Sanitation Fund

The Sanitation Fund is a proprietary fund that is funded by fees charged to finance the cost of services to external customers for goods and services. The City of Breckenridge contracts for garbage pickup services with Republic Services out of Abilene. Removal of substandard houses has been a major effort recently which has required construction of a Monofill cell to dispose of nuisance and abandoned buildings demolition waste. Much of the City's cleanup effort centers around this project.

Revenues

Garbage Service Fees account for 100% of Sanitation Fund Revenues with 9.7% of all revenues coming from a Sanitation Administration Fee which is used to cover the cost of cleaning up sub-standard houses in the community and manning the Convenience Station. The City bills for residential, commercial and industrial customers. The recent 8-year contract with Republic requires single-axle trucks to be used on the city's streets. A 3.5% rate increase from Republic Waste will be passed through to the customers in 2019-20.

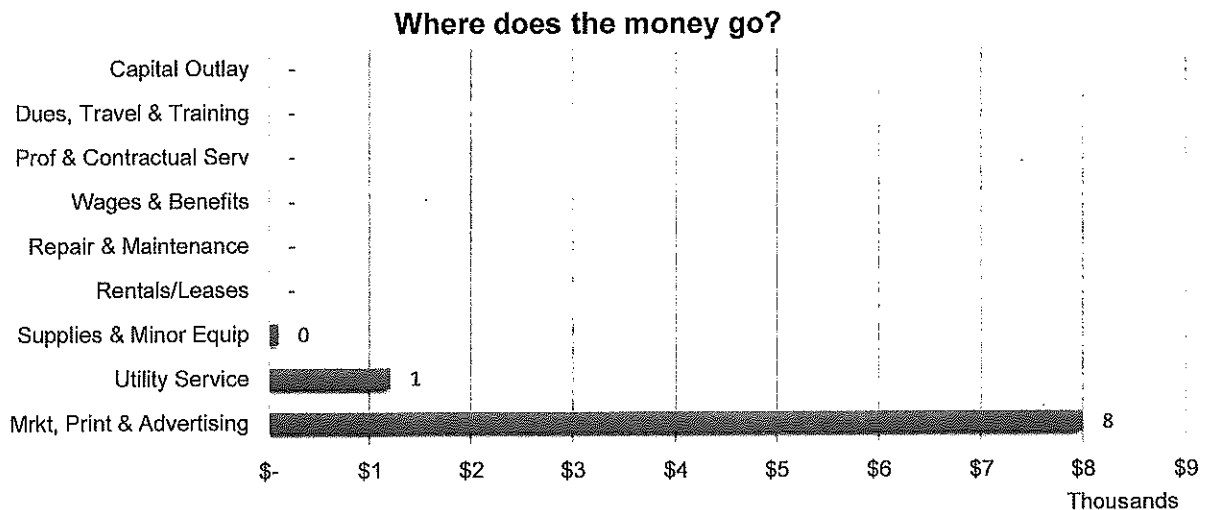
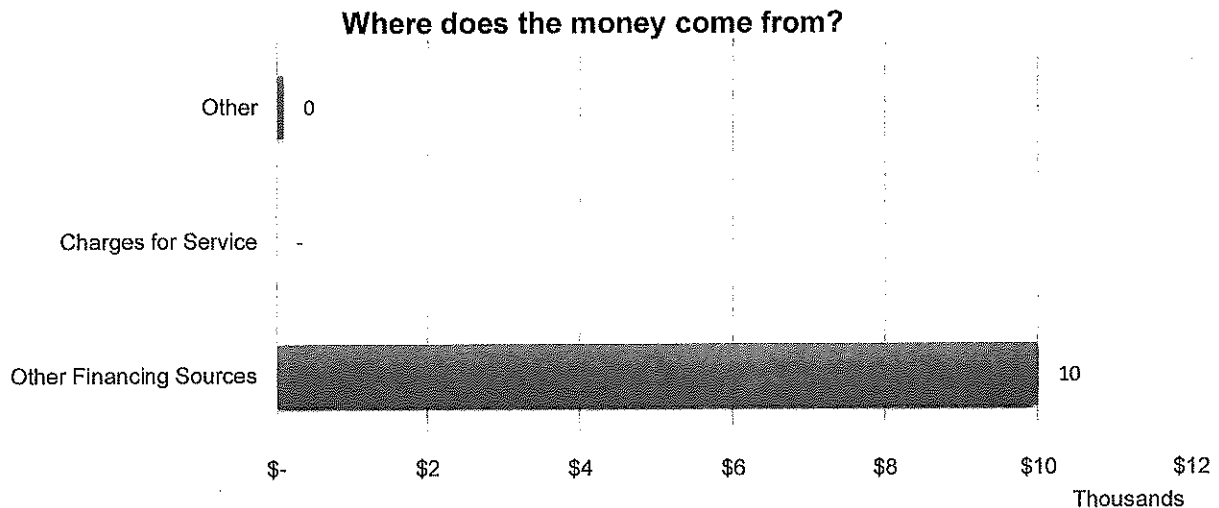
Where does the money come from?**Where does the money go?**

Trade Days

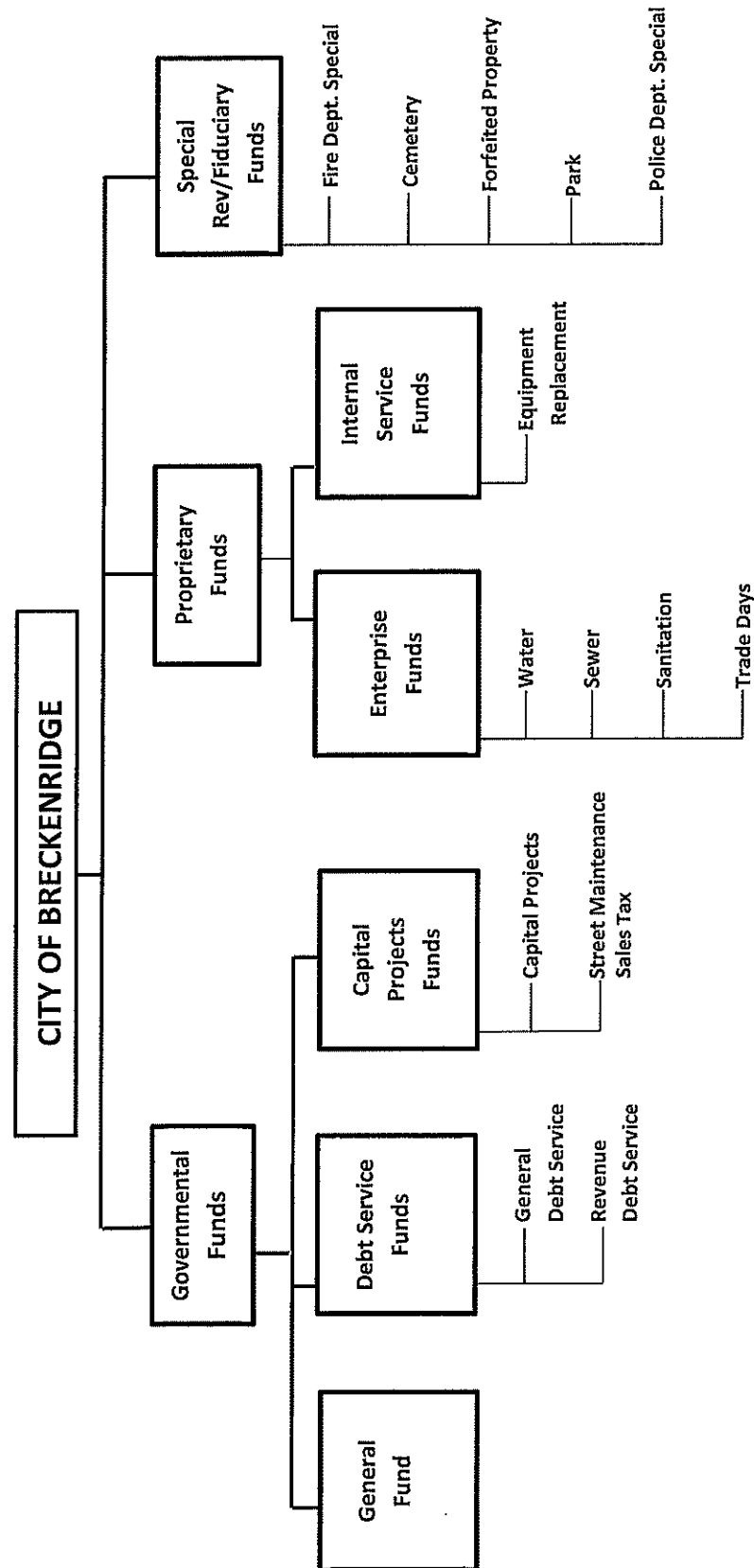
Breck Trade Days is a proprietary enterprise fund that is funded by fees charged to finance the cost of services to external customers for goods and services. To "seed" the new fund, transfers from the Water and Wastewater Funds have been used to supplement it. The purpose of a trade days event is to drive traffic to a community whereby the "rising tide lifts all boats" concept says that all the businesses in town have the opportunity to benefit.

Revenues

Breck Trade Days revenue was originally based on lot rentals, RV space rentals, and parking revenue. The event started in 2015 with four shows, one per quarter. In 2017, shows were increased to six events. The City changed its business model for Breck Trade Days in 2017 to having monthly shows, no lot rental fees, a one-day show, and minimum personnel. Revenues are currently inadequate to support the event.



CITY OF BRECKENRIDGE FUND STRUCTURE



CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

General Fund

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
BEGINNING FUND BALANCE	\$ 132,418	\$ 39,641	\$ 134,829	\$ 188,129
Receipts				
Taxes	2,488,378	2,594,900	2,607,100	2,744,600
License & Permits	17,263	17,600	15,800	15,900
Charges for Services	165,703	173,400	174,200	164,900
Franchise Fees	459,949	452,000	461,000	461,000
Fines & Penalties	47,743	55,700	45,600	47,600
Grants/Intergovernmental	34,147	15,500	15,500	-
Other	55,421	41,400	33,300	33,600
Other Financing Sources	804,700	730,000	730,000	680,000
Total Receipts	4,073,304	4,080,500	4,082,500	4,147,600
TOTAL CURRENT RECEIPTS	4,073,304	4,080,500	4,082,500	4,147,600
TOTAL FUNDS AVAILABLE	4,205,722	4,120,141	4,217,329	4,335,729
Expenditures				
Wages & Benefits	2,604,700	2,667,700	2,690,900	2,744,300
Supplies & Minor Equip	278,422	256,000	237,800	243,500
Repair & Maintenance	70,912	39,800	37,200	38,600
Prof & Contractual Serv	676,944	660,000	659,800	766,715
Utility Service	223,863	244,000	242,100	247,000
Mrkt, Print & Advertising	21,070	18,100	21,400	20,800
Dues, Travel & Training	30,094	32,800	34,200	26,500
Rentals/Leases	45,062	45,020	39,400	40,200
Capital Outlay	24,085	15,000	7,000	15,800
Other Financing Uses	65,335	51,200	59,400	56,500
Total Expenditures	4,040,487	4,029,620	4,029,200	4,199,915
TOTAL CURRENT EXPENDITURES	4,040,487	4,029,620	4,029,200	4,199,915
NET INCR (DECR) IN FUND BALANCE	32,817	50,880	53,300	(52,315)
GAAP ADJUSTMENT	(30,406)			
ENDING FUND BALANCE	\$ 134,829	\$ 90,521	\$ 188,129	\$ 135,814

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

General Fund

GENERAL FUND REVENUE	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Taxes				
4005 Current Taxes	\$ 966,723	\$ 1,101,300	\$ 1,101,300	\$ 1,238,800
4007 Delinquent Taxes	293,825	280,000	280,000	280,000
4009 Penalties & Interest	46,470	45,000	45,000	45,000
4029 City Sales Tax	899,934	890,000	900,000	900,000
4031 Mixed Beverage Tax	3,704	3,600	3,800	3,800
4034 Property Tax Reduced by Sales	224,983	225,000	225,000	225,000
4036 Hotel/Motel Tax	52,739	50,000	52,000	52,000
Total Taxes	2,488,378	2,594,900	2,607,100	2,744,600
License & Permits				
4101 Building Permits	4,630	5,000	4,600	4,600
4102 Plumbing Permits	1,389	2,000	1,400	1,400
4103 Electrical Permits	4,159	4,000	4,000	4,000
4104 Gas Permits	2,160	1,500	1,800	1,800
4108 Beer Licenses	1,680	900	800	900
4109 Gaming Machine License	1,425	1,200	1,200	1,200
4114 Dog Licenses/Pound Fees	1,820	3,000	2,000	2,000
Total License & Permits	17,263	17,600	15,800	15,900
Charges For Services				
4213 Oil & Gas Inspections	1,025	1,200	1,000	1,000
4218 Zoning Application Fees	150	200	-	100
4219 Cemetery - Sales & Perpetual Care	8,810	15,000	18,000	8,800
4222 Service Fees - County - Fires	50,008	50,000	50,000	50,000
4223 Service Fees - County - Radio	33,000	36,000	36,000	36,000
4225 Contributions A/S Program (City)	17,401	18,000	13,000	15,000
4227 Swimming Pool Receipts	16,291	15,000	16,000	16,000
4228 County Contributions A/S	25,000	25,000	25,000	25,000
4232 Lifeguard Training	1,700	1,600	3,800	1,600
4233 Swimming Lessons	2,275	1,500	1,800	1,800
4234 Pavilion Rental	1,150	1,500	1,200	1,200
4235 Pool Rental	5,530	5,000	5,000	5,000
4236 Police Salaries Reimbursement	3,363	3,400	3,400	3,400
Total Charges For Services	165,703	173,400	174,200	164,900
Franchise Fees				
4401 Gross Receipts Electric	315,138	310,000	315,000	315,000
4402 Franchise Fee Garbage	27,822	27,000	27,000	27,000
4403 Gross Receipts Gas Franchise	62,577	60,000	65,000	65,000
4404 Telecommunications Franchise Fee	26,003	27,000	26,000	26,000
4405 Gross Receipts TV Cable Co. 5%	28,409	28,000	28,000	28,000
Total Franchise Fees	459,949	452,000	461,000	461,000

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

General Fund

GENERAL FUND REVENUE	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Fines & Penalties				
4500 Municipal Court	36,108	42,000	36,000	36,000
4501 Municipal Court Security Fee	1,013	1,000	1,000	1,000
4502 Child Safety Fund - Traffic Offense	(74)	200	200	200
4505 Misc. Court Fees	10,307	12,000	8,000	10,000
4506 Judicial Efficiency - Time Payment	389	400	400	400
4507 Code Compliance Liens	-	100	-	-
Total Fines & Penalties	47,743	55,700	45,600	47,600
Grants/Intergovernmental				
4650 Capital Grants & Contribution	34,147	15,500	15,500	-
Total Grants/Intergovernmental	34,147	15,500	15,500	-
Other				
4720 Interest Income	577	600	300	500
4734 Misc. Revenue	7,420	1,000	2,000	2,000
4735 Charge Off Account - Bad Debts	-	-	-	-
4736 Cash Over/Short Account	104	-	-	-
4737 (LEOSE) Allocations	2,638	2,600	2,500	2,600
4738 Ins. Casualty Loss - Buildings	-	-	-	-
4739 Ins. Casualty Loss - Equipment	2,684	-	-	-
4741 Revenue in Lieu of Taxes Housing	2,012	2,000	2,500	2,500
4742 Non-Revenue Receipts	17,938	17,200	5,000	5,000
4745 Sale of Materials	191	-	-	-
4746 Cemetery Care & Contrib. Interest	10,043	9,000	10,000	10,000
4747 Royalty Income	11,814	9,000	11,000	11,000
Total Other	55,421	41,400	33,300	33,600
Other Financing Sources				
4900 Water Fund Transfer	431,700	430,000	430,000	400,000
4901 Waste Water Transfer Payments	297,000	300,000	300,000	280,000
4915 Operating Transfers In	76,000	-	-	-
Total Other Financing Sources	804,700	730,000	730,000	680,000
TOTAL GENERAL FUND REVENUE	\$ 4,073,304	\$ 4,080,500	\$ 4,082,500	\$ 4,147,600

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

General Fund

Department	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Mayor & Commission	\$ 992	\$ 2,500	\$ 1,000	\$ 2,500	0.0%
City Manager	164,664	163,200	164,600	164,200	0.6%
City Secretary/Finance Officer	139,025	134,600	139,100	138,600	3.0%
Public Works Director	79,876	81,500	88,200	85,200	4.5%
Accounting	101,765	98,900	93,900	96,600	-2.3%
City Offices	65,366	56,900	51,200	53,000	-6.9%
City Hall	37,138	16,800	17,600	17,400	3.6%
Police	1,051,936	1,135,100	1,121,600	1,120,200	-1.3%
Animal Welfare	161,608	155,800	157,700	162,400	4.2%
Municipal Court	87,214	89,400	89,200	92,500	3.5%
Fire	770,124	703,520	757,900	743,400	5.7%
Aging Services	119,998	132,200	121,000	129,500	-2.0%
Cemetery	91,386	113,500	104,900	108,600	-4.3%
Parks & Recreation	239,688	234,600	237,300	248,300	5.8%
Street Department	417,126	403,100	365,700	375,800	-6.8%
Garage & Warehouse	31,907	22,000	20,500	29,200	32.7%
Non-Departmental	480,674	486,000	497,800	632,515	30.1%
TOTAL EXPENDITURES	\$ 4,040,487	\$ 4,029,620	\$ 4,029,200	\$ 4,199,915	4.2%

The City of Breckenridge is a home-rule city operating under the City Charter adopted in 1954. The City is operated under a commissioner-manager form of government with a Mayor, four commissioners and a City Manager. The Mayor and City Commissioners are elected at-large with the City Commissioners elected for Places one through four. All members of the Commission including the Mayor are allowed to vote. City Commission meetings are regularly schedule once a month on the first Tuesday at 5:30 p.m.

Goal 1: Safety and Security

Objective 1: Ensure public Safety and public health in the community

Goal 2: Leadership and Financial

Objective 1: Adopt and follow sound business practices and financial policies

Goal 3: Capital Improvements and Economic Development

Objective 1: Maintain the city's infrastructure and strengthen economic development in the city

Goal 4: Quality of Life

Objective 1: Enhance the quality of life in Breckenridge

Goal 5: Forward Planning

Objective 1: Develop sustainable multi-year plans for present and future generations

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Mayor & Commission

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 296	\$ 1,000	\$ 400	\$ 1,000	0.0%
Prof & Contractual Serv	696	700	600	700	0.0%
Dues, Travel & Training	-	800	-	800	0.0%
TOTAL EXPENDITURES	\$ 992	\$ 2,500	\$ 1,000	\$ 2,500	0.0%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Mayor	1	1	1	1	0.0%
Commissioners	4	4	4	4	0.0%
TOTAL STAFFING	5	5	5	5	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Mayor & Commission 5-11				
Wages & Benefits				
5105 Regular Salaries	\$ 275	\$ 900	\$ 300	\$ 900
5215 Social Security/Medicare	21	100	100	100
Total Wages & Benefits	296	1,000	400	1,000
Prof & Contractual Serv				
5519 Equipment Repair by Contact Serv	-	200	-	200
5543 Service Pins & Plaques	696	500	600	500
Total Prof & Contractual Serv	696	700	600	700
Dues, Travel & Training				
5905 Continuing Education	-	800	-	800
Total Dues, Travel & Training	-	800	-	800
TOTAL MAYOR & COMMISSION	\$ 992	\$ 2,500	\$ 1,000	\$ 2,500



City Manager

FY 2019-2020

The City Commission appoints a City Manager who is the administrative head of the municipal government, and is responsible for the efficient administration of all departments. The City Manager appoints or removes all appointive officers or employees of the city except as otherwise provided in the charter. The City Manager prepares the annual budget and keeps the Commission aware of financial conditions and needs of the city.

Goal 1: Safety and Security

Objective 1: Support efforts toward law enforcement best practices efforts

Objective 2: Support efforts toward Fire Department best practices efforts, improvement in ISO rating, Code Enforcement community wide cleanup

Goal 2: Leadership and Financial

Objective 1: Review organization, realign to level workloads, and improve management in organization

Objective 2: Develop contingency planning approach for next two years

Objective 3: Review revenue streams/fee schedules and adjust as appropriate

Goal 3: Capital Improvements and Economic Development

Objective 1: Complete capital projects for water, wastewater, drainage and streets

Objective 2: Support efforts to improve retail, commercial and industrial development and housing

Goal 4: Quality of Life

Objective 1: Pursue recreational, cultural, and aesthetic improvements

Objective 2: Continue abating sub-standard houses and junk cars

Goal 5: Forward Planning

Objective 1: Review/update Capital Improvements Plan by 9/30/20

Objective 2: Develop management succession plan at all levels

Performance Measures	Actual 2016-17	Actual 2017-18	Projected 2018-19	Budgeted 2019-20
Inputs				
Total full-time equivalents	2	2	2	2
Total Dept. Expenditures	\$175,686	\$166,800	\$164,600	\$164,200
Outputs				
Best Practices awards	0	0	2	2
Organizational re-alignment	Yes	Yes	Yes	Yes
Capital projects completed	1	1	2	3
Sub-standard houses abated	20	20	25	25
Junk cars abated	100	100	100	100
Management succession plans	0	1	2	4
Efficiency Measures				
Dept. expenditures per capita	\$ 30.40	\$ 28.86	\$ 28.48	\$ 28.41

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

City Manager

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 160,754	\$ 161,400	\$ 162,000	\$ 162,600	0.7%
Supplies & Minor Equip	48	-	-	-	0.0%
Prof & Contractual Serv	45	200	-	-	-100.0%
Mrkt, Print & Advertising	364	400	400	400	0.0%
Dues, Travel & Training	3,453	1,200	2,200	1,200	0.0%
TOTAL EXPENDITURES	\$ 164,664	\$ 163,200	\$ 164,600	\$ 164,200	0.6%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
City Manager	1	1	1	1	0.0%
City Manager Secretary	1	1	1	1	0.0%
TOTAL STAFFING	2	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
City Manager 5-12				
Wages & Benefits				
5105 Regular Salaries	\$ 117,629	\$ 116,300	\$ 116,300	\$ 116,300
5110 Overtime Pay	147	300	-	200
5115 Car Allowance	6,500	6,000	6,000	6,000
5205 Health Ins - City Portion	15,330	18,800	18,800	18,800
5210 TMRS	11,235	10,500	11,100	11,200
5215 Social Security/Medicare	9,463	9,000	9,400	9,500
5220 Longevity Pay	450	500	400	600
Total Wages & Benefits	160,754	161,400	162,000	162,600
Supplies & Minor Equip				
5333 Minor Equip	48	-	-	-
Total Supplies & Minor Equip	48	-	-	-
Prof & Contractual Serv				
5501 Physicals Pre-Employment	45	-	-	-
5515 Professional Services	-	-	-	-
5519 Equipment Repair by Contract Serv	-	200	-	-
Total Prof & Contractual Serv	45	200	-	-
Mrkt, Print & Advertising				
5800 Printing & Advertising	-	-	100	-
5801 Professional Publications	364	400	300	400
Total Mrkt, Print & Advertising	364	400	400	400
Dues, Travel & Training				
5905 Continuing Education	3,453	1,200	2,200	1,200
Total Dues, Travel & Training	3,453	1,200	2,200	1,200
TOTAL CITY MANAGER	\$ 164,664	\$ 163,200	\$ 164,600	\$ 164,200



City Secretary/Finance Officer

FY 2019-2020

The City Secretary/Finance Officer's responsibilities include a broad range of administrative and clerical support for city departments and the public. She/he must attend all meetings of the City Commission, prepares and maintains minutes, ordinances, resolutions, contracts, deeds, easements, and other official documents and is responsible for all public information requests and records management. As Election Administrator, the position is responsible for all city elections. As Finance Officer, the position is responsible for the Accounting Department which includes general ledger, payroll, accounts payable, human resources and Water Office which includes all collections.

Goal 1: Leadership and Financial

- Objective 1: Continue to improve communications with and between staff members
- Objective 2: Maintain and enhance the City's website to improve communications between the City and the Citizens of Breckenridge, as well as visitors
- Objective 3: Continue training and professional development
- Objective 4: Continue training and cross-training of office staff to include: attitude, positive thinking, customer service, professionalism, organizational skills and time management
- Objective 5: Update, organize and manage record retention system. Continue audit/clean out of existing records

Goal 2: Forward Planning

- Objective 1: Review and maintain instruction manuals for each position in Accounting & Water and Wastewater Commercial (SOP's)
- Objective 2: Continue to work towards TMCA - TMCCP Recertification
- Objective 3: Do online training and testing to receive National Incident Management System (NIMS) Certifications
- Objective 4: Develop management succession plan

Performance Measures	Actual 2016-17	Actual 2017-18	Projected 2018-19	Budgeted 2019-20
Inputs:				
Total full-time equivalents	1	1	1	1
Total Dept. Expenditures	\$144,114	\$139,025	\$139,100	\$138,600
Outputs:				
Agendas/Minutes – City Commission	17	17	17	17
Ordinances	27	20	20	20
Resolutions	28	25	25	25
Public notices:				
Election, CCR & Other	9	8	7	8
Boil Water	7	28	28	28
Open Records Requests	118	100	100	100
Efficiency Measures:				
Dept. expenditures per capita	\$24.93	\$ 24.05	\$ 24.07	\$ 23.98

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

City Secretary/Finance Officer

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 57,921	\$ 59,600	\$ 59,600	\$ 59,600	0.0%
Supplies & Minor Equip	2,429	4,000	1,400	4,000	0.0%
Repair & Maintenance	72	200	200	200	0.0%
Prof & Contractual Serv	60,728	57,800	58,900	57,800	0.0%
Mrkt, Print & Advertising	12,852	10,000	14,000	12,000	20.0%
Dues, Travel & Training	5,023	3,000	5,000	5,000	66.7%
TOTAL EXPENDITURES	\$ 139,025	\$ 134,600	\$ 139,100	\$ 138,600	3.0%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
City Sec/Finance Off	1	1	1	1	0.0%
TOTAL STAFFING	1	1	1	1	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
City Secretary/Finance Officer 5-13				
Wages & Benefits				
5105 Regular Salaries	\$ 42,140	\$ 42,500	\$ 42,500	\$ 42,500
5205 Health Ins - City Portion	8,760	9,400	9,400	9,400
5210 TMRS	3,818	3,900	3,900	3,900
5215 Social Security/Medicare	2,875	3,300	3,300	3,300
5220 Longevity Pay	328	500	500	500
Total Wages & Benefits	57,921	59,600	59,600	59,600
Supplies & Minor Equip				
5316 City Election/Bond Election Supplies	2,267	2,500	200	2,500
5326 M/V Operating Supplies	154	500	1,200	500
5333 Minor Equip	8	1,000	-	1,000
Total Supplies & Minor Equip	2,429	4,000	1,400	4,000
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	72	200	200	200
Total Repair & Maintenance	72	200	200	200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	100
5512 Bond Election/Judges	593	600	-	600
5518 M/V Repair by Contract	81	200	-	200
5519 Equipment Repair by Contract Serv	-	500	-	500
5544 Contractual Services	10,311	6,000	8,000	6,000
5548 Benevolence	372	400	400	400
5550 CTA Contract	49,371	50,000	50,500	50,000
Total Prof & Contractual Serv	60,728	57,800	58,900	57,800
Mrkt, Print & Advertising				
5800 Printing & Advertising	10,968	9,000	11,000	10,000
5801 Professional Publications	1,884	1,000	3,000	2,000
Total Mrkt, Print & Advertising	12,852	10,000	14,000	12,000
Dues, Travel & Training				
5905 Continuing Education	5,023	3,000	5,000	5,000
Total Dues, Travel & Training	5,023	3,000	5,000	5,000
TOTAL CITY SECRETARY/FINANCE OFFICER	\$ 139,025	\$ 134,600	\$ 139,100	\$ 138,600



The Public Works Director has responsibility over the departments of Streets, Garage and Warehouse, Water Meters, Lake Daniels, Water Treatment, Water Distribution, Wastewater Treatment, Wastewater Collection, and Sanitation.

Goal 1: Safety and Security

Objective 1: Pursue higher continuing education to provide safe practices for myself and staff

Objective 2: Get more training for staff

Goal 2: Leadership and Financial

Objective 1: Complete Certified Public Manager course

Objective 2: Keep staff motivated to improve their departments

Objective 3: Keep staff aware of the cost of jobs they do

Goal 2: Capital Improvements and Economic Development

Objective 1: Continue to support engineering firms and contractors to complete capital improvements

Objective 2: Continue with the demolition and removal of abandoned and nuisance buildings

Goal 3: Quality of Life

Objective 1: Improve the appearance of city owned property

Objective 2: Improve city streets and drainage

Goal 4: Forward Planning

Objective 1: Have all staff NIMS certified by end of budget year

Objective 2: Keep staff trained and motivated for future projects

Objective 3: Continue assisting with coming projects and information needed for the future of our home town

Objective 4: Continue using electronic work and tracking system to help reduce redundancies and accountability.

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Public Works Director

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 59,576	\$ 60,200	\$ 65,000	\$ 65,600	9.0%
Supplies & Minor Equip	5,002	7,600	7,300	7,800	2.6%
Repair & Maintenance	999	600	500	300	-50.0%
Prof & Contractual Serv	4,757	6,100	4,600	5,700	-6.6%
Dues, Travel & Training	3,917	7,000	7,000	2,000	-71.4%
Capital Outlay	5,625	-	3,800	3,800	0.0%
TOTAL EXPENDITURES	\$ 79,876	\$ 81,500	\$ 88,200	\$ 85,200	4.5%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Director - Public Works	1	1	1	1	0.0%
TOTAL STAFFING	1	1	1	1	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Public Works Director 5-14				
Wages & Benefits				
5105 Regular Salaries	\$ 43,729	\$ 43,500	\$ 48,000	\$ 48,000
5205 Health Ins - City Portion	8,760	9,400	9,300	9,400
5210 TMRS	3,938	3,900	4,300	4,300
5215 Social Security/Medicare	3,115	3,300	3,300	3,700
5220 Longevity Pay	34	100	100	200
Total Wages & Benefits	59,576	60,200	65,000	65,600
Supplies & Minor Equip				
5323 Special Clothing	3	100	200	200
5326 M/V Operating Supplies	916	2,400	2,400	2,400
5328 Equip Operating Supplies	22	100	200	200
5333 Minor Equip	4,061	5,000	4,500	5,000
Total Supplies & Minor Equip	5,002	7,600	7,300	7,800
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	999	500	500	200
5407 Equip Repair & Maint Supplies	-	100	-	100
Total Repair & Maintenance	999	600	500	300
Prof & Contractual Serv				
5518 M/V Repair by Contract	193	800	300	1,200
5519 Equipment Repair by Contract Serv	-	100	-	100
5540 Uniforms & Clothing	125	200	100	200
5563 GIS Services	4,439	5,000	4,200	4,200
Total Prof & Contractual Serv	4,757	6,100	4,600	5,700
Dues, Travel & Training				
5905 Continuing Education	3,917	7,000	7,000	2,000
Total Dues, Travel & Training	3,917	7,000	7,000	2,000
Capital Outlay				
7212 Computers/Software	5,625	-	3,800	3,800
Total Capital Outlay	5,625	-	3,800	3,800
TOTAL PUBLIC WORKS DIRECTOR	\$ 79,876	\$ 81,500	\$ 88,200	\$ 85,200



Accounting**FY 2019-2020**

The City Secretary/Finance Officer is over the Accounting Department which is responsible for maintaining the general ledger, payroll, human resources, accounts payable, and cemetery records.

Goal 1: Leadership and Financial

Objective 1: Maintain and improve accuracy: general ledger, accounts payable, payroll

Objective 2: Maintain website for financial transparency

Objective 3: Continue training, cross-training and professional development

Objective 4: Review and update internal controls as required

Goal 2: Forward Planning

Objective 1: Create and maintain instruction manuals for each position (SOP's)

Objective 2: Develop staff succession plans

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Accounting

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 84,934	\$ 86,900	\$ 86,600	\$ 87,200	0.3%
Supplies & Minor Equip	-	1,500	-	1,000	-33.3%
Prof & Contractual Serv	12,872	6,500	3,500	4,600	0.0%
Mrkt, Print & Advertising	2,147	2,000	2,000	2,000	0.0%
Dues, Travel & Training	1,812	2,000	1,800	1,800	-10.0%
TOTAL EXPENDITURES	\$ 101,765	\$ 98,900	\$ 93,900	\$ 96,600	\$ (0)

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Asst City Secretary	1	1	1	1	0.0%
Bookkeeper	1	1	1	1	0.0%
TOTAL STAFFING	2	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Accounting 5-15	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Wages & Benefits				
5105 Regular Salaries	\$ 54,427	\$ 54,700	\$ 55,000	\$ 55,300
5110 Overtime Pay	-	100	-	-
5205 Health Ins - City Portion	17,520	18,800	18,800	18,800
5210 TMRS	5,219	5,300	5,300	5,300
5215 Social Security/Medicare	4,188	4,500	4,200	4,500
5220 Longevity Pay	3,580	3,500	3,300	3,300
Total Wages & Benefits	84,934	86,900	86,600	87,200
Supplies & Minor Equip				
5333 Minor Equip	-	1,500	-	1,000
Total Supplies & Minor Equip	-	1,500	-	1,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	-	-	100
5519 Equipment Repair by Contract Serv	269	3,500	500	1,500
5544 Contractual Services	12,603	3,000	3,000	3,000
Total Prof & Contractual Serv	12,872	6,500	3,500	4,600
Mrkt, Print & Advertising				
5800 Printing & Advertising	2,147	2,000	2,000	2,000
Total Mrkt, Print & Advertising	2,147	2,000	2,000	2,000
Dues, Travel & Training				
5905 Continuing Education	1,812	2,000	1,800	1,800
Total Dues, Travel & Training	1,812	2,000	1,800	1,800
TOTAL ACCOUNTING	\$ 101,765	\$ 98,900	\$ 93,900	\$ 96,600



CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****City Offices**

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Supplies & Minor Equip	\$ 15,433	\$ 16,500	\$ 15,800	\$ 15,800	-4.2%
Repair & Maintenance	299	400	100	400	0.0%
Prof & Contractual Serv	20,692	13,300	10,800	12,300	-7.5%
Utility Services	18,831	20,700	18,500	18,500	-10.6%
Rentals/Leases	10,111	6,000	6,000	6,000	0.0%
TOTAL EXPENDITURES	\$ 65,366	\$ 56,900	\$ 51,200	\$ 53,000	-6.9%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
City Offices 5-18				
Supplies & Minor Equip				
5305 Office Supplies	\$ 12,656	\$ 13,000	\$ 13,000	\$ 13,000
5318 Coffee Room Supplies	325	500	300	300
5319 Janitor Supplies	1,904	2,000	2,000	2,000
5333 Minor Equip	548	1,000	500	500
Total Supplies & Minor Equip	15,433	16,500	15,800	15,800
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	-	200	-	200
5408 Building & Grounds Repair	299	200	100	200
Total Repair & Maintenance	299	400	100	400
Prof & Contractual Serv				
5519 Equipment Repair by Contract Serv	5,338	2,500	1,000	1,500
5521 Building & Grounds by Contract	6,553	2,000	1,000	2,000
5547 Pest Control	390	400	400	400
5554 Janitor Service	8,411	8,400	8,400	8,400
Total Prof & Contractual Serv	20,692	13,300	10,800	12,300
Utility Service				
5700 Communications	11,052	13,200	11,000	11,000
5701 Electricity	5,696	5,400	5,400	5,400
5716 Natural Gas	2,083	2,100	2,100	2,100
Total Utility Service	18,831	20,700	18,500	18,500
Rentals/Leases				
7105 Rentals	10,111	6,000	6,000	6,000
Total Rentals/Leases	10,111	6,000	6,000	6,000
TOTAL CITY OFFICES	\$ 65,366	\$ 56,900	\$ 51,200	\$ 53,000

CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****City Hall**

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Supplies & Minor Equip	\$ 1,089	\$ 1,300	\$ 1,000	\$ 1,300	0.0%
Repair & Maintenance	227	700	800	700	0.0%
Prof & Contractual Serv	23,963	3,400	3,200	3,400	0.0%
Utility Services	11,859	11,400	12,600	12,000	5.3%
TOTAL EXPENDITURES	\$ 37,138	\$ 16,800	\$ 17,600	\$ 17,400	3.6%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

City Hall 5-19	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Supplies & Minor Equip				
5318 Coffee Room Supplies	\$ 84	\$ 200	\$ 100	\$ 100
5319 Janitor Supplies	885	800	900	900
5328 Equip Operating Supplies	109	200	-	200
5333 Minor Equip	11	100	-	100
Total Supplies & Minor Equip	1,089	1,300	1,000	1,300
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	-	200	-	200
5408 Building & Grounds Repair	227	500	800	500
Total Repair & Maintenance	227	700	800	700
Prof & Contractual Serv				
5519 Equipment Repair by Contract Serv	-	200	-	200
5521 Building & Grounds by Contract	21,238	500	500	500
5547 Pest Control	325	300	300	300
5554 Janitor Service	2,400	2,400	2,400	2,400
Total Prof & Contractual Serv	23,963	3,400	3,200	3,400
Utility Service				
5701 Electricity	9,639	9,000	9,600	9,600
5716 Natural Gas	2,220	2,400	3,000	2,400
Total Utility Service	11,859	11,400	12,600	12,000
TOTAL CITY HALL	\$ 37,138	\$ 16,800	\$ 17,600	\$ 17,400

The Chief of Police is over the Police Department which is responsible for responding to calls for service, enforcement of criminal and traffic laws, conducting criminal investigations, and the apprehension of criminal offenders.

Goal 1: Safety and Security

Objective 1: Develop a policy that is consonant with the Law Enforcement Agency Best Practices Recognition Program without the added costs

Goal 2: Leadership and Financial

Objective 1: Continue with the program that allows us to gather and share information with other local and federal law enforcement agencies that can be done without adding human capital.

Objective 2: Continue to be proactive without adding any more personnel

Goal 3: Capital Improvements and Economic Development

Objective 1: Continue leasing new police patrol cars

Goal 4: Quality of Life

Objective 1: Conduct National Night Out

Objective 2: Continue working with Crime Stoppers

Goal 5: Forward Planning

Objective 1: Develop succession plan

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Police

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 895,312	\$ 951,800	\$ 932,300	\$ 964,400	1.3%
Supplies & Minor Equip	42,467	42,000	41,300	41,300	-1.7%
Repair & Maintenance	1,090	1,300	5,100	1,200	-7.7%
Prof & Contractual Serv	32,913	50,900	56,900	27,300	-46.4%
Utility Service	49,191	76,600	73,500	73,500	-4.0%
Mrkt, Print & Advertising	2,369	2,200	2,300	2,300	4.5%
Dues, Travel & Training	6,379	6,000	6,400	6,400	6.7%
Rentals/Leases	3,755	4,300	3,800	3,800	-11.6%
Capital Outlay	18,460	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 1,051,936	\$ 1,135,100	\$ 1,121,600	\$ 1,120,200	-1.3%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Police Chief	1	1	1	1	0.0%
Detective Captain	1	1	1	1	0.0%
Lieutenant	1	1	1	1	0.0%
Police - Sergeant	2	2	2	2	0.0%
Police - Patrol	7	7	7	7	0.0%
Police - Secretary	1	1	1	1	0.0%
Radio Dispatcher #1	1	1	1	1	0.0%
Radio Dispatcher #2	3	3	3	4	0.0%
Pt Dispr - (1550 hr. = .75 FTE)	0.75	0.75	0.75	0.50	0.0%
X-ing Grd - (1440 hr. = .7 FTE)	0.7	0.7	0.7	0.7	0.0%
TOTAL STAFFING	18.45	18.45	18.45	19.20	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Police 5-20				
Wages & Benefits				
5105 Regular Salaries	\$ 557,473	\$ 600,700	\$ 580,000	\$ 611,500
5110 Overtime Pay	84,271	80,000	80,000	70,000
5205 Health Ins - City Portion	134,313	159,800	160,000	169,200
5210 TMRS	56,421	54,600	56,000	56,000
5215 Social Security/Medicare	48,519	50,300	50,000	50,500
5220 Longevity Pay	4,703	6,400	6,300	7,200
5225 SUTA	9,612	-	-	-
Total Wages & Benefits	895,312	951,800	932,300	964,400
Supplies & Minor Equip				
5305 Office Supplies	3,694	4,400	4,000	4,000
5318 Coffee Room Supplies	939	1,000	800	800
5319 Janitor Supplies	707	800	800	800
5320 Film - CID - Ammo	1,235	2,000	2,000	2,000
5326 M/V Operating Supplies	30,925	28,000	28,000	28,000
5328 Equip Operating Supplies	699	800	700	700
5333 Minor Equip	4,268	5,000	5,000	5,000
Total Supplies & Minor Equip	42,467	42,000	41,300	41,300
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	850	1,000	5,000	1,000
5407 Equip Repair & Maint Supplies	240	200	100	100
5408 Building & Grounds Repair	-	100	-	100
Total Repair & Maintenance	1,090	1,300	5,100	1,200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	1,256	600	1,000	600
5502 Medical Expenses City Prisoner	-	1,000	1,000	1,000
5514 Purchase of Criminal Information	-	200	200	200
5515 Professional Services	3,191	9,300	20,000	3,300
5518 M/V Repair by Contract	8,497	12,000	7,000	5,000
5519 Equipment Repair by Contract Serv	3,662	2,000	1,500	2,000
5521 Building & Grounds by Contact	573	600	600	600
5540 Uniforms & Clothing	5,320	15,900	18,000	5,000
5544 Contractual Services	1,722	500	800	800
5554 Janitor Service	4,800	4,800	4,800	4,800
5557 Forensic Lab Charges	3,892	4,000	2,000	4,000
Total Prof & Contractual Serv	32,913	50,900	56,900	27,300
Utility Service				
5700 Communications	17,493	21,000	18,000	18,000
5701 Electricity	493	600	500	500
5718 Law Enforcement Center Utilities	31,205	55,000	55,000	55,000
Total Utility Service	49,191	76,600	73,500	73,500

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Police 5-20				
Mrkt, Print & Advertising				
5800 Printing & Advertising	1,849	1,500	1,500	1,500
5801 Professional Publications	520	700	800	800
Total Mrkt, Print & Advertising	2,369	2,200	2,300	2,300
Dues, Travel & Training				
5905 Continuing Education	6,379	6,000	6,400	6,400
Total Dues, Travel & Training	6,379	6,000	6,400	6,400
Rentals/Leases				
7105 Rentals	3,755	4,300	3,800	3,800
Total Rentals/Leases	3,755	4,300	3,800	3,800
Capital Outlay				
7212 Computers/Software	18,460	-	-	-
Total Capital Outlay	18,460	-	-	-
TOTAL POLICE	\$ 1,051,936	\$ 1,135,100	\$ 1,121,600	\$ 1,120,200

Animal Welfare

FY 2019-2020

The Code Enforcement Officer in the Fire Department is over the Animal Welfare Department which is responsible for maintaining the animal shelter and for enforcing laws and ordinances regarding animals within the city limits. The staff works closely with the Human Society.

Goal 1: Safety and Security

- Objective 1: Provide a safe environment and save the lives of animals
- Objective 2: Maintain and replace equipment needed for care and shelter
- Objective 3: Maintain shelter property and make outside fenced area more usable for animals, employees and perspective pet owners
- Objective 4: Enforce animal ordinance regarding dog tags and rabies shots

Goal 2: Leadership and Financial

- Objective 1: Provide education for the public on the awareness of spay/neuter, and responsibility of pet ownership, city and state laws and ordinances
- Objective 2: Be proactive in the Community
- Objective 3: Continue Improving energy efficiency of shelter
- Objective 4: Write tickets for continued abuse of rules
- Objective 5: Provide continuing education for ACO's

Performance Measures	Actual 2016-17	Actual 2017-18	Projected 2018-19	Budgeted 2019-20
Inputs				
Total full-time equivalents	3	3	3	3
Total Dept. Expenditures	\$146,270	\$161,608	\$157,700	\$162,400
Outputs				
Dogs In	508	302	300	300
Cats In	101	14	50	50
Dogs Transported	341	158	200	200
Cats Transported	4	1	20	20
Citations	114	204	200	200
Tags Sold	117	34	120	120
Efficiency Measures				
Dept. expenditures per capita	\$ 25.31	\$ 27.96	\$ 27.28	\$ 28.10

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Animal Welfare

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 108,280	\$ 116,700	\$ 116,700	\$ 121,800	4.4%
Supplies & Minor Equip	16,965	17,400	19,100	19,300	10.9%
Repair & Maintenance	9,702	1,800	1,100	1,800	0.0%
Prof & Contractual Serv	12,254	9,200	8,600	6,500	-29.3%
Utility Service	12,500	8,900	10,400	11,400	28.1%
Mrkt, Print & Advertising	562	800	1,000	800	0.0%
Dues, Travel & Training	1,345	1,000	800	800	-20.0%
TOTAL EXPENDITURES	\$ 161,608	\$ 155,800	\$ 157,700	\$ 162,400	4.2%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Animal Control Officer	3	3	3	3	0%
TOTAL STAFFING	3	3	3	3	0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Animal Welfare 5-21				
Wages & Benefits				
5105 Regular Salaries	\$ 64,987	\$ 70,400	\$ 73,000	\$ 74,600
5110 Overtime Pay	7,348	5,000	5,000	5,000
5205 Health Ins - City Portion	23,613	28,200	25,000	28,200
5210 TMRS	6,562	6,900	7,300	7,300
5215 Social Security/Medicare	5,586	5,900	6,200	6,200
5220 Longevity Pay	184	300	200	500
Total Wages & Benefits	108,280	116,700	116,700	121,800
Supplies & Minor Equip				
5319 Janitor Supplies	3,809	3,000	3,000	3,000
5320 Film - CID - Ammo	-	100	-	100
5321 Animal Food	4,365	6,000	7,500	7,500
5323 Special Clothing	100	300	300	300
5326 M/V Operating Supplies	3,704	4,000	4,000	4,000
5327 Euthanasia Supplies	653	1,000	1,500	1,500
5328 Equip Operating Supplies	912	1,000	800	900
5333 Minor Equip	3,422	2,000	2,000	2,000
Total Supplies & Minor Equip	16,965	17,400	19,100	19,300
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	254	800	800	800
5407 Equip Repair & Maint Supplies	232	200	200	200
5408 Building & Grounds Repair	9,216	800	100	800
Total Repair & Maintenance	9,702	1,800	1,100	1,800
Prof & Contractual Serv				
5501 Physicals Pre-Employment	45	100	100	100
5518 M/V Repair by Contract	3,149	1,000	900	1,000
5519 Equipment Repair by Contract Serv	325	700	300	500
5521 Building & Grounds by Contact	6,134	4,500	5,000	2,500
5540 Uniforms & Clothing	1,355	1,000	1,000	1,000
5544 Contractual Services	-	400	300	400
5547 Pest Control	455	500	500	500
5559 Vet Care	791	1,000	500	500
Total Prof & Contractual Serv	12,254	9,200	8,600	6,500
Utility Service				
5700 Communications	1,475	900	1,400	1,400
5701 Electricity	11,025	8,000	9,000	10,000
Total Utility Service	12,500	8,900	10,400	11,400

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Animal Welfare 5-21				
Mrkt, Print & Advertising				
5800 Printing & Advertising	562	800	1,000	800
Total Mrkt, Print & Advertising	562	800	1,000	800
Dues, Travel & Training				
5905 Continuing Education	1,345	1,000	800	800
Total Dues, Travel & Training	1,345	1,000	800	800
TOTAL ANIMAL WELFARE	\$ 161,608	\$ 155,800	\$ 157,700	\$ 162,400

Municipal Court

FY 2019-2020

The Municipal Judge is over the Municipal Court which has responsibility for processing all class "c" criminal charges filed by Police, Fire Marshals, Animal Control Officers and Code Enforcement Officers under the various codes and ordinances.

Goal 1: Safety and Security

Objective 1: Maintain security in the Municipal Court spaces by keeping doors locked in hallway and contacting Police Department should security problems arise

Goal 2: Leadership and Financial

Objective 1: Attend training recommended by TMCEC to obtain education hours required by 4/30/20

Objective 2: Promote and encourage teens to use Stephens County Teen Court to discharge citations

Objective 3: Operate Municipal Court more efficiently. Explain court procedures to defendants

Objective 4: Send Late Letter within 48 hours of Initial Appearance to encourage defendant to enter plea

Objective 5: Send summons to defendants as a reminder to help insure Initial Appearance

Objective 6: Reduce citations going to Capias Pro Fine warrants status by setting Show Cause Hearings to give defendants chance to pay

Goal 3: Quality of Life

Objective 1: Determine indigence status. Offer more choices to discharge citations (i.e. payment plans, extensions, driving safety course and community service)

Objective 2: Participate in National Night Out activities by October 31, 2020

Goal 4: Forward Planning

Objective 1: Require Court Clerk to read TMCEC articles regarding judicial responsibilities and methods

Objective 2: Instruct Court Clerk in completion of deferred disposition, warrants, and appeals

Performance Measures	Actual 2016-17	Actual 2017-18	Projected 2018-19	Budgeted 2019-20
Inputs				
Total full-time equivalents	2	2	2	2
Total Dept. Expenditures	\$69,572	\$87,214	\$89,200	\$92,500
Outputs				
Number of warrants for the year	78	128	120	120
Total number of warrants	539	500	475	500
Number of cases resolved by CS			20	20
Number of teen court trial	8	8	10	10
Number of teen court resolved by DSC	50	20	20	20
Number of payment plans	70	93	100	100
Outcome Measures				
Safety training completion	100%	100%	100%	100%
Succession training	0	100%	100%	100%
Efficiency Measures				
Dept. expenditures per capita	\$12.04	\$15.09	\$15.43	\$16.00

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Municipal Court

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 69,159	\$ 71,900	\$ 72,900	\$ 74,900	4.2%
Supplies & Minor Equip	1,936	3,000	2,000	2,500	-16.7%
Repair & Maintenance	8	200	200	200	0.0%
Prof & Contractual Serv	6,502	6,900	6,900	7,500	8.7%
Utility Service	3,780	3,300	3,300	3,300	0.0%
Mrkt, Print & Advertising	13	100	100	300	200.0%
Dues, Travel & Training	1,235	1,000	1,200	1,200	20.0%
Rentals/Leases	4,581	3,000	2,600	2,600	-13.3%
TOTAL EXPENDITURES	\$ 87,214	\$ 89,400	\$ 89,200	\$ 92,500	3.5%

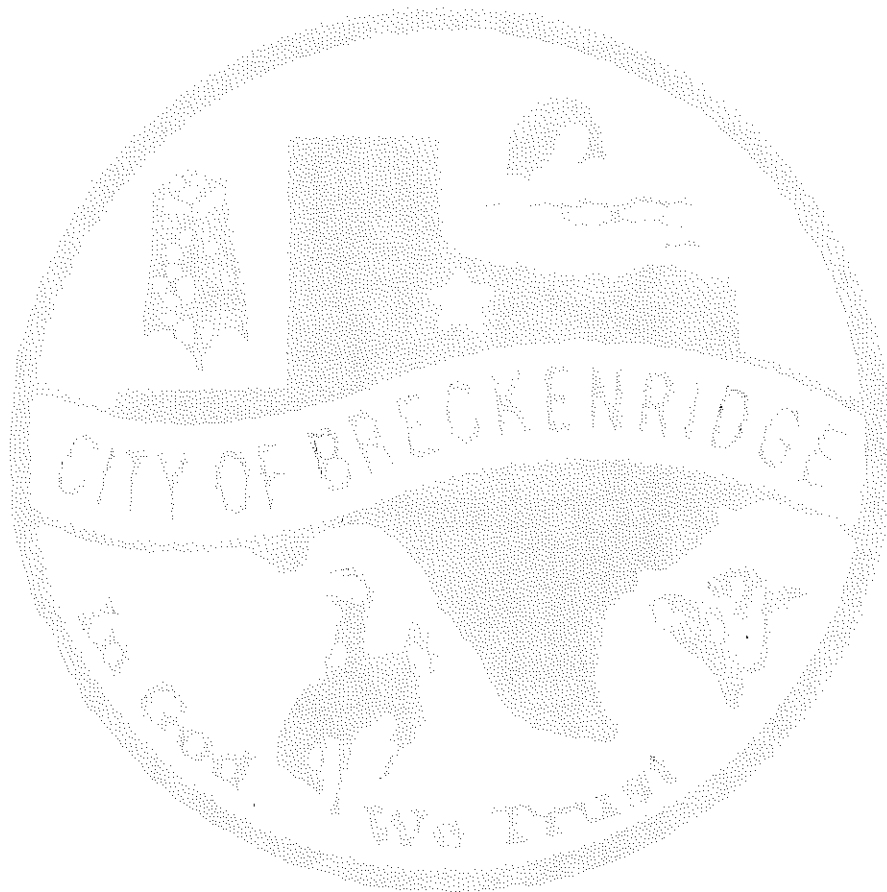
Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Municipal Judge	1	1	1	1	0.0%
Municipal Court Clerk	1	1	1	1	0.0%
TOTAL STAFFING	2	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Municipal Court 5-24				
Wages & Benefits				
5105 Regular Salaries	\$ 44,138	\$ 45,000	\$ 46,000	\$ 47,500
5205 Health Ins - City Portion	17,523	18,800	18,800	18,800
5210 TMRS	3,979	4,100	4,200	4,300
5215 Social Security/Medicare	3,309	3,500	3,500	3,700
5220 Longevity Pay	210	500	400	600
Total Wages & Benefits	69,159	71,900	72,900	74,900
Supplies & Minor Equip				
5305 Office Supplies	1,936	2,000	2,000	2,000
5333 Minor Equip	-	1,000	-	500
Total Supplies & Minor Equip	1,936	3,000	2,000	2,500
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	8	200	200	200
Total Repair & Maintenance	8	200	200	200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	45	-	-	100
5519 Equipment Repair by Contract Serv	-	500	-	500
5544 Contractual Services	6,457	6,000	6,500	6,500
5560 Jury Fees	-	400	400	400
Total Prof & Contractual Serv	6,502	6,900	6,900	7,500
Utility Service				
5700 Communications	3,780	3,300	3,300	3,300
Total Utility Service	3,780	3,300	3,300	3,300
Mrkt, Print & Advertising				
5800 Printing & Advertising	13	100	100	300
Total Mrkt, Print & Advertising	13	100	100	300
Dues, Travel & Training				
5905 Continuing Education	1,235	1,000	1,200	1,200
Total Dues, Travel & Training	1,235	1,000	1,200	1,200
Rentals/Leases				
7105 Rentals	4,581	3,000	2,600	2,600
Total Rentals/Leases	4,581	3,000	2,600	2,600
TOTAL MUNICIPAL COURT	\$ 87,214	\$ 89,400	\$ 89,200	\$ 92,500



Fire

FY 2019-2020

The Fire Chief is over the Fire Department, Building Inspection, Code Enforcement, and Animal Welfare. The Fire Department includes both paid and volunteer elements and is responsible for fire protection in all of Stephens County and assists EMS when requested. The Fire Chief is the Chief Building Inspector and the Chief Code Enforcement Officer. All building, electrical, and plumbing permits are issued out of this office.

Goal 1: Safety and Security

Objective 1: Have ISO re-evaluated after water infrastructure is complete

Objective 2: Make rescue trailer available to other departments/agencies

Goal 2: Quality of Life

Objective 1: Improvement in ISO rating will directly affect residential and commercial property insurance premiums

Objective 2: Continue abatement of substandard or condemned property

Objective 3: Continue abating junk vehicles

Goal 3: Forward Planning

Objective 1: Continue efforts to obtain ladder truck through grants

Objective 2:

Objective 3: Develop succession plan

Performance Measures	Actual 2016-17	Actual 2017-18	Projected 2018-19	Budgeted 2019-20
Inputs				
Total full-time equivalents	12	12	12	12
Total Dept. Expenditures	\$659,120	\$770,124	\$757,900	\$765,300
Outputs				
Fire calls - City	464	464	400	400
Fire calls - County	N/A	N/A	N/A	N/A
Daily Inspections	221	91	150	150
Code Violations Cases	481	261	350	350
Efficiency Measures				
Dept. expenditures per capita	\$ 114.03	\$ 133.24	\$ 134.95	\$ 132.40

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Fire

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 648,862	\$ 625,600	\$ 664,700	\$ 660,600	5.6%
Supplies & Minor Equip	51,782	21,900	32,500	29,000	32.4%
Repair & Maintenance	6,876	4,300	4,800	4,300	0.0%
Prof & Contractual Serv	31,414	18,300	21,200	17,800	-2.7%
Utility Service	3,343	3,000	3,300	3,300	10.0%
Mrkt, Print & Advertising	1,068	600	1,500	1,000	66.7%
Dues, Travel & Training	2,796	6,000	6,000	3,500	-41.7%
Rentals/Leases	23,983	23,820	23,900	23,900	0.3%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 770,124	\$ 703,520	\$ 757,900	\$ 743,400	5.7%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Fire Chief	1	1	1	1	0.0%
Fire Captain	3	3	3	3	0.0%
Firefighters	6	6	6	6	0.0%
Permit Clerk	1	1	1	1	0.0%
Code Enforcement/Code Inspector	1	1	1	1	0.0%
TOTAL STAFFING	12	12	12	12	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Fire 5-25				
Wages & Benefits				
5105 Regular Salaries	\$ 414,607	\$ 400,500	\$ 417,000	\$ 415,000
5110 Overtime Pay	47,686	32,000	50,000	48,000
5205 Health Ins - City Portion	105,016	112,800	112,800	112,800
5210 TMRS	41,416	39,800	42,000	42,000
5215 Social Security/Medicare	35,035	33,800	36,900	35,000
5220 Longevity Pay	5,102	6,700	6,000	7,800
Total Wages & Benefits	648,862	625,600	664,700	660,600
Supplies & Minor Equip				
5305 Office Supplies	-	-	-	1,500
5322 Dorm Supplies	1,969	1,400	3,000	2,000
5323 Special Clothing	18,808	4,500	4,500	4,500
5326 M/V Operating Supplies	14,661	10,000	15,000	15,000
5328 Equip Operating Supplies	3,237	3,000	3,000	3,000
5333 Minor Equip	9,785	3,000	7,000	3,000
5334 Radio Purchases	3,322	-	-	-
Total Supplies & Minor Equip	51,782	21,900	32,500	29,000
Repair & Maintenance				
5401 Station & Dorm	1,342	700	700	700
5406 M/V Repair & Maint Supplies	2,248	1,200	1,200	1,200
5407 Equip Repair & Maint Supplies	415	400	400	400
5408 Building & Grounds Repair	2,871	2,000	2,500	2,000
Total Repair & Maintenance	6,876	4,300	4,800	4,300
Prof & Contractual Serv				
5501 Physicals Pre-Employment	102	300	100	300
5518 M/V Repair by Contract	17,472	10,000	14,000	10,000
5519 Equipment Repair by Contract Serv	6,545	2,000	1,600	2,000
5520 Radio Repair by Contract	121	400	400	400
5528 Laundry Service	1,144	100	100	100
5540 Uniforms & Clothing	6,030	5,500	5,000	5,000
Total Prof & Contractual Serv	31,414	18,300	21,200	17,800
Utility Service				
5700 Communications	3,343	3,000	3,300	3,300
Total Utility Service	3,343	3,000	3,300	3,300
Mrkt, Print & Advertising				
5800 Printing & Advertising	1,068	600	1,500	1,000
5801 Professional Publications	-	-	-	-
Total Mrkt, Print & Advertising	1,068	600	1,500	1,000

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Fire 5-25				
Dues, Travel & Training				
5905 Continuing Education	2,796	6,000	6,000	3,500
Total Dues, Travel & Training	2,796	6,000	6,000	3,500
Rentals/Leases				
7105 Rentals	264	100	100	100
7115 Interest/LP Equipment	5,319	4,746	4,800	4,200
7125 Lease Purchase Equipment	18,400	18,974	19,000	19,600
Total Rentals/Leases	23,983	23,820	23,900	23,900
Capital Outlay				
7220 Motor Vehicle Purchase	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL FIRE	\$ 770,124	\$ 703,520	\$ 757,900	\$ 743,400

Aging Services

FY 2019-2020

The Public Services Director is over the Aging Services Department which provides for the Aging Services Center to host games and activities and for meals three times a week. Staff also distributes meals to shut-ins. The program is funded by Stephens County and the City.

Goal 1: Quality of Life

Objective 1: Provide meals three days per week to Senior Citizens

Objective 2: Provide a place for Senior Citizens to eat, play games and fellowship

Objective 3: Provide location for Abilene Food Pantry to distribute food for indigent in community

Goal 2: Forward Planning

Objective 1: Seek out funding in the way of grants, food banks and donations

Objective 2: Have bake sales, garage sales and special events to raise funds

Objective 3: Better advertising for activities at Senior Center

Performance Measures	Actual 2016-17	Actual 2017-18	Projected 2018-19	Budgeted 2019-20
Inputs				
Total full-time equivalents	2	2	2	2
Total Dept. Expenditures	\$125,370	\$119,998	\$120,500	\$132,900
Outputs				
Total number of serving days	156	156	156	156
Total number of meals served in house	6,655	5,411	4630	4500
Total number of meals served to home	8,472	9,663	8180	8200
Total number of daily activities	3	3	3	3
Efficiency Measures				
Cost per meal	\$21.69	\$20.76	\$20.85	22.99
Dept. expenditure per capita	\$8.29	\$7.96	\$9.41	\$10.46

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Aging Services

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 62,126	\$ 72,100	\$ 63,600	\$ 71,400	-1.0%
Supplies & Minor Equip	41,897	43,800	42,100	41,800	-4.6%
Repair & Maintenance	2,150	3,400	2,000	2,400	-29.4%
Prof & Contractual Serv	2,259	2,400	2,300	2,400	0.0%
Utility Service	10,962	10,500	11,000	11,000	4.8%
Dues, Travel & Training	-	-	-	-	0.0%
Other Expenses	604	-	-	500	0.0%
TOTAL EXPENDITURES	\$ 119,998	\$ 132,200	\$ 121,000	\$ 129,500	-2.0%

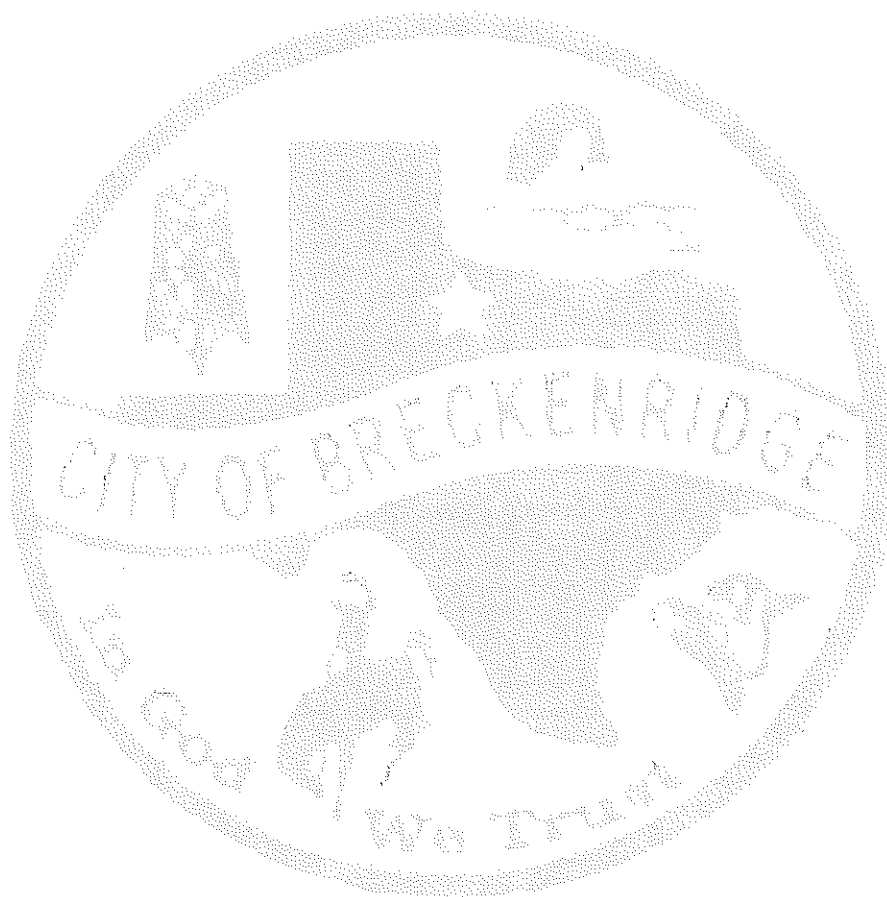
Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
A/S Coordinator	1	1	1	1	0.0%
A/S Asst Coordinator	1	0	0	0	0.0%
A/S Cook I	0	0	0	0	0.0%
A/S Cook II - (2496 hr. = 1.2 FTE)	0.0	1.2	1.5	1.5	0.0%
TOTAL STAFFING	2.00	2.20	2.50	2.50	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Aging Services 5-31				
Wages & Benefits				
5105 Regular Salaries	\$ 47,254	\$ 55,700	\$ 48,000	\$ 55,700
5205 Health Ins - City Portion	8,760	9,400	9,400	9,400
5210 TMRS	2,132	2,200	2,200	2,200
5215 Social Security/Medicare	3,642	4,300	3,600	3,600
5220 Longevity Pay	338	500	400	500
Total Wages & Benefits	62,126	72,100	63,600	71,400
Supplies & Minor Equip				
5325 Raw Food	38,696	40,000	38,000	38,000
5326 M/V Operating Supplies	530	600	600	600
5328 Equip Operating Supplies	2,602	3,000	3,000	3,000
5333 Minor Equip	69	200	500	200
Total Supplies & Minor Equip	41,897	43,800	42,100	41,800
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	21	100	100	100
5407 Equip Repair & Maint Supplies	171	200	200	200
5408 Building & Grounds Repair	80	1,500	100	500
5411 Building & Grounds by Contract	1,299	800	800	800
5412 Equipment Repair by Contract Serv	579	800	800	800
Total Repair & Maintenance	2,150	3,400	2,000	2,400
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	100
5518 M/V Repair by Contract	412	400	400	400
5528 Laundry Service	1,587	1,600	1,600	1,600
5547 Pest Control	260	300	300	300
Total Prof & Contractual Serv	2,259	2,400	2,300	2,400
Utility Service				
5700 Communications	1,521	1,500	1,500	1,500
5701 Electricity	9,441	9,000	9,500	9,500
Total Utility Service	10,962	10,500	11,000	11,000
Dues, Travel & Training				
5905 Continuing Education	-	-	-	-
Total Dues, Travel & Training	-	-	-	-
Other Expenses				
7608 Sis Clark Social Svc Center	604	-	-	500
Total Other Expenses	604	-	-	500
TOTAL AGING SERVICES	\$ 119,998	\$ 132,200	\$ 121,000	\$ 129,500



Cemetery

FY 2019-2020

The Public Services Director is over the Cemetery Department which maintains the City's cemetery.

Goal 1: Leadership and Financial

Objective 1: Continue to educate employees on marking grave sites and dealing with grieving families

Goal 2: Quality of Life

Objective 1: Provide a clean, well groomed, quiet area for families to visit and pay respect to loved ones

Goal 3: Forward Planning

Objective 1: Acquire more land for cemetery expansion

Objective 2: Develop succession plan for the cemetery

Objective 3: Design and construct Columbarium, establish rates

Performance Measures	Actual 2016-17	Actual 2017-18	Projected 2018-19	Budgeted 2019-20
Inputs				
Total full-time equivalents	2	2	2	2
Total Dept. Expenditures	\$89,553	\$91,386	\$103,300	\$112,900
Total number of funerals per year	40	45	54	50
Outputs				
Acres of developed cemetery maintained	47	47	47	47
Total number of columbarium's	0	0	0	1
Total number of chapel services per year	6	4	4	4
Efficiency Measures				
Dept. expenditure per capita	\$15.49	\$15.81	\$17.87	\$19.53

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Cemetery

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 80,743	\$ 82,200	\$ 83,500	\$ 83,200	1.2%
Supplies & Minor Equip	3,116	4,900	4,300	4,200	-14.3%
Repair & Maintenance	1,000	1,500	1,300	1,500	0.0%
Prof & Contractual Serv	3,219	6,600	9,300	4,400	-33.3%
Utility Service	3,308	3,300	3,300	3,300	0.0%
Capital Outlay	-	15,000	3,200	12,000	0.0%
TOTAL EXPENDITURES	\$ 91,386	\$ 113,500	\$ 104,900	\$ 108,600	-4.3%

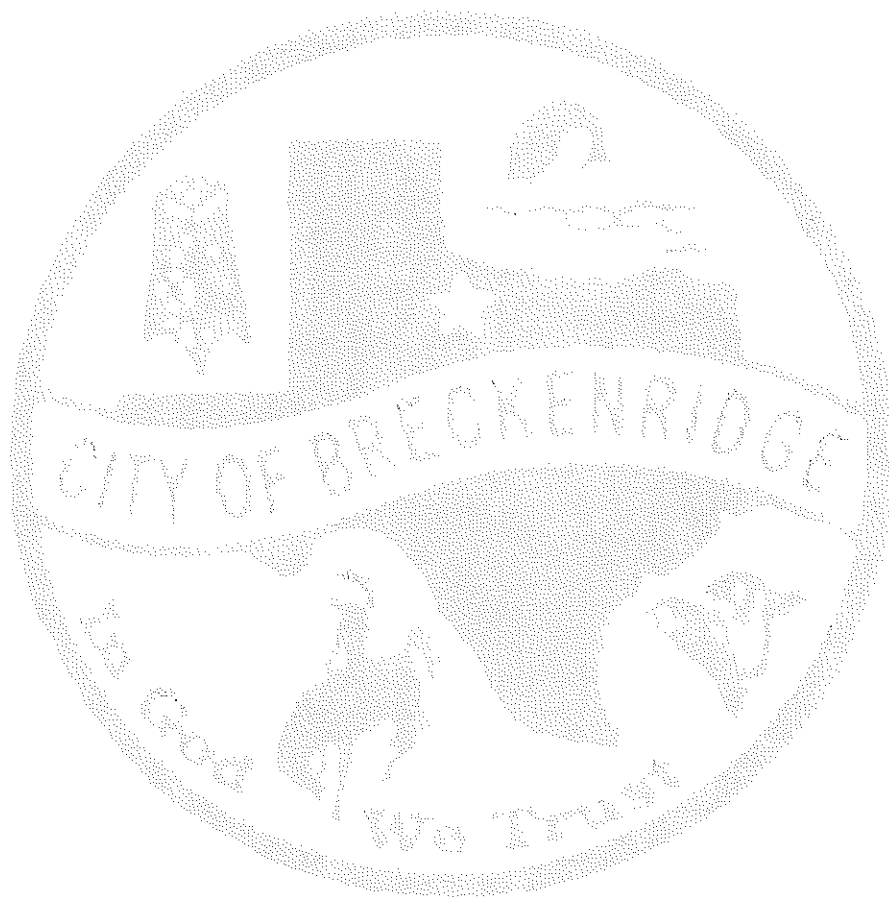
Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Cemeterian	1	1	1	1	0.0%
Laborer	1	1	1	1	0.0%
TOTAL STAFFING	2	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Cemetery 5-32				
Wages & Benefits				
5105 Regular Salaries	\$ 49,478	\$ 49,000	\$ 49,000	\$ 49,000
5110 Overtime Pay	251	200	2,000	1,000
5205 Health Ins - City Portion	17,520	18,800	18,700	18,800
5210 TMRS	4,883	5,000	5,000	5,000
5215 Social Security/Medicare	4,151	4,200	4,200	4,200
5220 Longevity Pay	4,460	5,000	4,600	5,200
Total Wages & Benefits	80,743	82,200	83,500	83,200
Supplies & Minor Equip				
5312 Sand - Seed - Fertilizer	566	500	1,000	800
5319 Janitor Supplies	115	200	200	200
5323 Special Clothing	83	100	100	100
5326 M/V Operating Supplies	1,734	2,400	1,800	1,800
5328 Equip Operating Supplies	435	1,000	600	600
5332 Markers/Curb/Bldg	24	200	100	200
5333 Minor Equip	159	500	500	500
Total Supplies & Minor Equip	3,116	4,900	4,300	4,200
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	353	400	400	400
5407 Equip Repair & Maint Supplies	397	800	700	800
5408 Building & Grounds Repair	250	300	200	300
Total Repair & Maintenance	1,000	1,500	1,300	1,500
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	100
5518 M/V Repair by Contract	55	500	500	500
5519 Equipment Repair by Contract Serv	7	500	500	500
5521 Building & Grounds by Contract	24	400	1,500	400
5529 Cemetery Trust	1,978	4,000	6,000	2,000
5540 Uniforms & Clothing	525	600	500	600
5544 Contractual Services	630	500	300	300
Total Prof & Contractual Serv	3,219	6,600	9,300	4,400
Utility Service				
5700 Communications	788	800	800	800
5701 Electricity	944	1,000	1,000	1,000
5716 Natural Gas	1,576	1,500	1,500	1,500
Total Utility Service	3,308	3,300	3,300	3,300
Capital Outlay				
7230 Systems Improvements Purchase	-	15,000	3,200	12,000
Total Capital Outlay	-	15,000	3,200	12,000
TOTAL CEMETERY	\$ 91,386	\$ 113,500	\$ 104,900	\$ 108,600



Parks

FY 2019-2020

The Public Services Director is over the Parks Department which provides for maintenance of the City's parks, ball fields, downtown landscaped areas, and City-owned lots around town.

Goal 1: Quality of Life

Objective 1: Investigate historic park modifications.

Objective 2: Provide safe, clean, attractive public function spaces for citizens and users.

Goal 2: Forward Planning

Objective 1: Develop succession plan for parks department.

Objective 2: Develop plans for splash pad, 18 hole disc golf course, tree faces program.

Objective 3: Complete softball field construction

Performance Measures	Actual 2016-17	Actual 2017-18	Projected 2018-19	Budgeted 2019-20
Inputs				
Total full-time equivalents	3	3	3	3
Total expenditures	\$236,920	\$239,688	\$225,500	\$250,400
Outputs				
Total number of parks	5	5	5	5
Total number of soccer fields	3	3	3	3
Total number of baseball complexes	1	1	1	1
Total number of restroom buildings	3	3	3	3
205,000 gal swimming pool 120 days/yr.	1	1	1	1
5,000 gal wading pool 120 days/yr.	1	1	1	0
Total number of community gardens	1	1	1	1
Total number of pavilion rentals/yr.	N/A	N/A	N/A	N/A
Total number of swimmers/yr.	5,933	4,986	5,000	5,000
Efficiency Measures				
Dept. expenditure per capita	\$40.99	\$41.47	\$39.01	\$43.32

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Parks & Recreations

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 151,013	\$ 152,800	\$ 157,700	\$ 168,800	10.5%
Supplies & Minor Equip	26,668	34,500	32,400	32,400	-6.1%
Repair & Maintenance	21,042	9,900	7,900	10,400	5.1%
Prof & Contractual Serv	10,106	9,000	13,500	9,000	0.0%
Utility Service	25,085	24,000	23,300	23,300	-2.9%
Mrkt, Print & Advertising	1,695	2,000	100	2,000	0.0%
Dues, Travel & Training	1,964	1,800	1,800	1,800	0.0%
Rentals/Leases	2,115	600	600	600	0.0%
TOTAL EXPENDITURES	\$ 239,688	\$ 234,600	\$ 237,300	\$ 248,300	5.8%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Public Services Director	1	1	1	1	0.0%
Laborer	2	2	2	2	0.0%
Pool Manager - (630 hr. = .3 FTE)	0.3	0.3	0.3	0.3	0.0%
Pool Party Mgr. - (120 hr. = .06 FTE)	0.06	0.06	0.06	0.06	0.0%
Lifeguard - (2500 hr. = 1.2 FTE)	1.2	1.2	1.2	1.2	0.0%
TOTAL STAFFING	4.56	4.56	4.56	4.56	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Parks & Recreation 5-33				
Wages & Benefits				
5105 Regular Salaries	\$ 103,556	\$ 101,600	\$ 110,000	\$ 115,500
5110 Overtime Pay	1,628	1,500	2,500	2,500
5205 Health Ins - City Portion	26,280	28,200	26,000	28,200
5210 TMRS	8,013	8,400	8,000	8,400
5215 Social Security/Medicare	8,316	9,400	8,000	9,400
5220 Longevity Pay	3,220	3,700	3,200	3,700
5221 Certification Pay	-	-	-	1,100
Total Wages & Benefits	151,013	152,800	157,700	168,800
Supplies & Minor Equip				
5311 Chemicals	486	300	200	200
5312 Sand - Seed - Fertilizer	575	1,000	800	800
5313 Pool Chemicals	16,435	20,000	20,000	20,000
5314 Park Supplies	709	800	700	700
5319 Janitor Supplies	1,020	1,200	1,200	1,200
5323 Special Clothing	734	1,000	1,000	1,000
5324 Walker Sayle Community Serv	417	1,000	800	800
5326 M/V Operating Supplies	4,392	6,000	4,500	4,500
5328 Equip Operating Supplies	934	1,200	1,200	1,200
5333 Minor Equip	966	2,000	2,000	2,000
Total Supplies & Minor Equip	26,668	34,500	32,400	32,400
Repair & Maintenance				
5400 Pool Repairs	16,910	4,000	4,000	4,000
5406 M/V Repair & Maint Supplies	826	400	400	400
5407 Equip Repair & Maint Supplies	1,784	2,000	2,000	2,000
5408 Building & Grounds Repair	1,422	3,000	1,500	1,500
5410 Building Repairs - BYFC	100	500	-	2,500
Total Repair & Maintenance	21,042	9,900	7,900	10,400
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	100	100
5518 M/V Repair by Contract	1,403	1,200	1,200	1,200
5519 Equipment Repair by Contract Serv	19	2,500	7,000	2,500
5521 Building & Grounds by Contract	7,634	4,000	4,000	4,000
5540 Uniforms & Clothing	1,050	1,200	1,200	1,200
Total Prof & Contractual Serv	10,106	9,000	13,500	9,000
Utility Service				
5700 Communications	2,137	1,800	2,000	2,000
5702 Miller Park Electricity	11,718	9,500	9,500	9,500
5703 Park Guard Lights	1,171	1,800	1,200	1,200
5706 Ball Park Lights	8,588	9,300	9,000	9,000
5716 Natural Gas	1,471	1,600	1,600	1,600
Total Utility Service	25,085	24,000	23,300	23,300

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Parks & Recreation 5-33				
Mrkt, Print & Advertising				
5800 Printing & Advertising	31	300	100	300
5801 Professional Publications	1,664	1,700	-	1,700
Total Mrkt, Print & Advertising	1,695	2,000	100	2,000
Dues, Travel & Training				
5905 Continuing Education	1,964	1,800	1,800	1,800
Total Dues, Travel & Training	1,964	1,800	1,800	1,800
Rentals/Leases				
7105 Rentals	2,115	600	600	600
Total Rentals/Leases	2,115	600	600	600
TOTAL PARKS & RECREATION	\$ 239,688	\$ 234,600	\$ 237,300	\$ 248,300

Streets

FY 2019-2020

The Public Works Director is over the Street Department which provides maintenance over city streets, roads and drainage infrastructure within the city limits.

Goal 1: Leadership and Financial

Objective 1: Continue cross training staff for water and wastewater utilities

Objective 2: Provide training for TCEQ licensing for staff

Objective 3: Obtain asbestos training for staff

Goal 2: Capital Improvements and Economic Development

Objective 1: Maintain street drainage ways including creeks

Objective 2: Assist with new projects

Goal 3: Forward Planning

Objective 1: Move forward on the list of houses to be added to the monofill

Objective 2: Chemically treat vegetation in streets, curb lines, and creeks

Objective 3: Continue patching streets

Objective 4: Develop an inventory of streets with accompanying assessments and conditions including signage and vegetation removal

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Street Department

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 225,724	\$ 225,500	\$ 225,900	\$ 223,200	-1.0%
Supplies & Minor Equip	65,486	52,500	35,000	39,500	-24.8%
Repair & Maintenance	16,885	12,000	10,000	12,000	0.0%
Prof & Contractual Serv	30,871	32,000	19,700	20,000	-37.5%
Utility Service	75,751	71,100	71,100	76,100	7.0%
Dues, Travel & Training	2,170	3,000	2,000	2,000	-33.3%
Rentals/Leases	239	7,000	2,000	3,000	-57.1%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 417,126	\$ 403,100	\$ 365,700	\$ 375,800	-6.8%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Foreman - Streets/Utilities	1	1	1	1	0.0%
Truck Driver	1	2	2	1	0.0%
Laborer	3	2	2	3	0.0%
TOTAL STAFFING	5	5	5	5	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Street Department 5-43				
Wages & Benefits				
5105 Regular Salaries	\$ 116,403	\$ 114,500	\$ 116,000	\$ 116,000
5110 Overtime Pay	33,704	39,000	36,000	34,000
5205 Health Ins - City Portion	50,421	47,000	47,000	47,000
5210 TMRS	13,475	13,100	15,000	13,000
5215 Social Security/Medicare	11,409	11,100	11,100	11,100
5220 Longevity Pay	312	800	800	1,000
5221 Certification Pay	-	-	-	1,100
Total Wages & Benefits	225,724	225,500	225,900	223,200
Supplies & Minor Equip				
5311 Chemicals	3,020	8,000	8,000	8,000
5323 Special Clothing	992	1,500	1,000	1,000
5326 M/V Operating Supplies	9,835	8,000	8,000	8,000
5328 Equip Operating Supplies	17,769	20,000	10,000	10,000
5330 Street Maintenance Supplies	28,810	10,000	5,000	5,000
5331 Street Signs	3,610	2,000	2,000	4,000
5333 Minor Equip	1,450	3,000	1,000	3,500
Total Supplies & Minor Equip	65,486	52,500	35,000	39,500
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	3,189	4,000	5,000	4,000
5407 Equip Repair & Maint Supplies	13,696	8,000	5,000	8,000
Total Repair & Maintenance	16,885	12,000	10,000	12,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	473	1,500	200	500
5513 Miscellaneous Engineers	-	-	-	-
5518 M/V Repair by Contract	8,777	6,000	6,000	6,000
5519 Equipment Repair by Contract Serv	5,329	12,000	6,000	6,000
5540 Uniforms & Clothing	2,510	2,500	2,500	2,500
5542 Contractual Conrete Repair	13,782	10,000	5,000	5,000
Total Prof & Contractual Serv	30,871	32,000	19,700	20,000
Utility Service				
5708 Street Lights	74,727	70,000	70,000	75,000
5709 Welcome to Breck Signs - Elect.	850	900	900	900
5710 Post Office Lights	174	200	200	200
Total Utility Service	75,751	71,100	71,100	76,100
Dues, Travel & Training				
5905 Continuing Education	2,170	3,000	2,000	2,000
Total Dues, Travel & Training	2,170	3,000	2,000	2,000

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Street Department 5-43				
Rentals/Leases				
7105 Rentals	239	7,000	2,000	3,000
Total Rentals/Leases	239	7,000	2,000	3,000
Capital Outlay				
7230 Systems Improvements Purchase	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL STREET DEPARTMENT	\$ 417,126	\$ 403,100	\$ 365,700	\$ 375,800

Garage & Warehouse**FY 2019-2020**

The Public Works Director is over the Garage & Warehouse Department which is responsible for minor maintenance of vehicles and equipment and for maintaining the parts and supplies inventory for the water and sewer utility crews.

Goal 1: Safety and Security

Objective 1: Finish perimeter fence

Objective 2: Re-skin existing structures

Objective 3: Replace doors on bottom shop garage

Goal 2: Leadership and Financial

Objective 1: Start a preventive maintenance program for city vehicles and equipment

Goal 3: Forward Planning

Objective 1: Replace roof on old dog pound to be used for chemical storage

Objective 2: Do more in-house repairs of equipment and vehicles

Objective 3: Cleanup bottom shop, barns and city yards

CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****Garage & Warehouse**

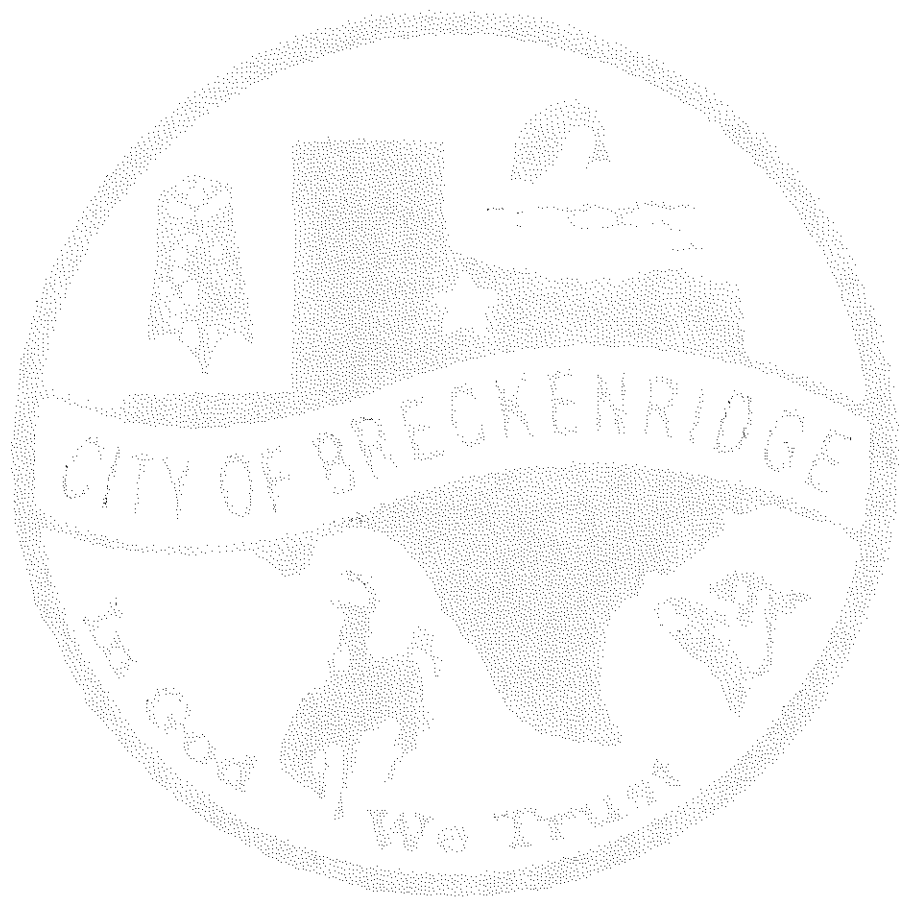
Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Supplies & Minor Equip	\$ 4,104	\$ 5,100	\$ 3,600	\$ 3,600	-29.4%
Repair & Maintenance	10,562	3,500	3,200	3,200	-8.6%
Prof & Contractual Serv	7,710	1,900	1,400	10,800	468.4%
Utility Service	9,253	11,200	11,800	11,300	0.9%
Rentals/Leases	278	300	500	300	0.0%
TOTAL EXPENDITURES	\$ 31,907	\$ 22,000	\$ 20,500	\$ 29,200	32.7%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Garage & Warehouse 5-44				
Supplies & Minor Equip				
5308 Warehouse Stock	\$ 805	\$ 1,500	\$ 800	\$ 800
5319 Janitor Supplies	1,629	800	800	800
5323 Special Clothing	13	100	100	100
5328 Equip Operating Supplies	613	1,200	900	900
5333 Minor Equip	1,044	1,500	1,000	1,000
Total Supplies & Minor Equip	4,104	5,100	3,600	3,600
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	701	1,000	700	700
5408 Building & Grounds Repair	9,861	2,500	2,500	2,500
Total Repair & Maintenance	10,562	3,500	3,200	3,200
Prof & Contractual Serv				
5507 Department of Health Fees	-	100	100	100
5519 Equipment Repair by Contract Serv	200	800	300	200
5521 Building & Grounds by Contract	7,055	500	500	10,000
5547 Pest Control	455	500	500	500
Total Prof & Contractual Serv	7,710	1,900	1,400	10,800
Utility Service				
5700 Communications	1,728	1,200	1,800	1,800
5701 Electricity	6,170	7,000	7,000	7,000
5716 Natural Gas	1,355	3,000	3,000	2,500
Total Utility Service	9,253	11,200	11,800	11,300
Rentals/Leases				
7105 Rentals	278	300	500	300
Total Rentals/Leases	278	300	500	300
TOTAL GARAGE & WAREHOUSE	\$ 31,907	\$ 22,000	\$ 20,500	\$ 29,200



CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****General Fund Non-Departmental**

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Prof & Contractual Serv	\$ 415,943	\$ 434,800	\$ 438,400	\$ 576,515	32.6%
Other Expenses	19,992	44,200	49,400	26,000	-41.2%
Other Financing Uses	44,739	7,000	10,000	30,000	328.6%
TOTAL EXPENDITURES	\$ 480,674	\$ 486,000	\$ 497,800	\$ 632,515	30.1%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Non-Departmental 5-90				
Prof & Contractual Serv				
5544 Contractual Services	\$ 2,545	\$ 2,400	\$ 2,500	\$ 2,500
5552 Swenson Memorial Museum	-	2,500	2,500	2,500
5553 Arts Center Services	16,100	16,100	16,100	16,100
5555 Library Service	13,900	13,900	13,900	13,900
5561 Ambulance Subsidy	71,667	72,000	72,000	142,000
5564 Audit	29,900	28,000	28,000	28,000
5567 Attorney	36,595	45,000	50,000	50,000
5568 Legal Service	516	1,000	500	500
5569 Health Officer	275	300	300	300
5571 Equipment Floater	4,354	4,200	4,200	4,515
5572 Commercial Package Policy	33,948	32,000	35,000	37,625
5573 Motor Vehicle Fleet Insurance	25,063	25,000	25,000	26,875
5574 Workmans Comp & Liability Pymt	71,052	73,500	70,000	82,100
5575 Public Officials Liability Ins.	15,272	16,000	16,000	17,200
5577 Blanket Employee Bond	-	500	-	-
5578 Secretary & Treasurer Bond	100	100	100	100
5579 Notary Bond	309	300	300	300
5580 Chamber - H/M Pymts	42,000	42,000	42,000	42,000
5600 IT Support Services	52,347	60,000	60,000	110,000
Total Prof & Contractual Serv	415,943	434,800	438,400	576,515
Other Expenses				
7600 Christmas Expense/City Party	3,777	2,500	3,300	2,500
7601 SUTA Fees	1,026	1,000	7,100	7,100
7603 Misc Pass Through	-	22,600	22,600	-
7602 TX Soc. Sec. Administration	35	100	100	100
7615 Chapter 380 Agreement	15,154	18,000	16,300	16,300
Total Other Expenses	19,992	44,200	49,400	26,000
Other Financing Uses				
9002 Transfer to Trade Days Fund	4,739	7,000	10,000	10,000
9004 Transfer to Equip Replacement	-	-	-	20,000
9005 Transfer to Capital Improvement	(10,000)	-	-	-
9016 Transfer to Park Fund	50,000	-	-	-
Total Other Financing Uses	44,739	7,000	10,000	30,000
TOTAL OTHER FINANCING USES	\$ 480,674	\$ 486,000	\$ 497,800	\$ 632,515

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Water Fund

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
BEGINNING CASH BALANCE	\$ 94,152	\$ 76,809	\$ 57,769	\$ 51,069
Water Receipts				
Charges for Service	1,746,505	2,005,800	1,938,800	1,738,800
Other	1,327	35,700	37,100	600
Total Water Receipts	1,747,832	2,041,500	1,975,900	1,739,400
TOTAL CURRENT RECEIPTS	1,747,832	2,041,500	1,975,900	1,739,400
TOTAL FUNDS AVAILABLE	1,841,984	2,118,309	2,033,669	1,790,469
Water Expenditures				
Wages & Benefits	422,193	501,100	512,700	504,200
Supplies & Minor Equip	223,660	257,100	254,500	229,600
Repair & Maintenance	50,203	32,200	35,800	37,900
Prof & Contractual Serv	381,684	353,000	352,600	339,900
Utility Service	50,985	53,800	51,200	51,000
Mrkt, Print & Advertising	2,925	4,300	2,600	2,700
Dues, Travel & Training	3,529	6,300	4,900	5,400
Rentals/Leases	3,872	4,800	7,800	4,800
Capital Outlay	16,632	95,000	135,000	95,000
Other Financing Uses	641,577	654,200	625,500	502,600
Total Water Expenditures	1,797,260	1,961,800	1,982,600	1,773,100
TOTAL CURRENT EXPENDITURES	1,797,260	1,961,800	1,982,600	1,773,100
NET INCR (DECR) IN CASH BALANCE	(49,428)	79,700	(6,700)	(33,700)
GAAP ADJUSTMENT	13,045			
ENDING CASH BALANCE	\$ 57,769	\$ 156,509	\$ 51,069	\$ 17,369

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

Water Fund

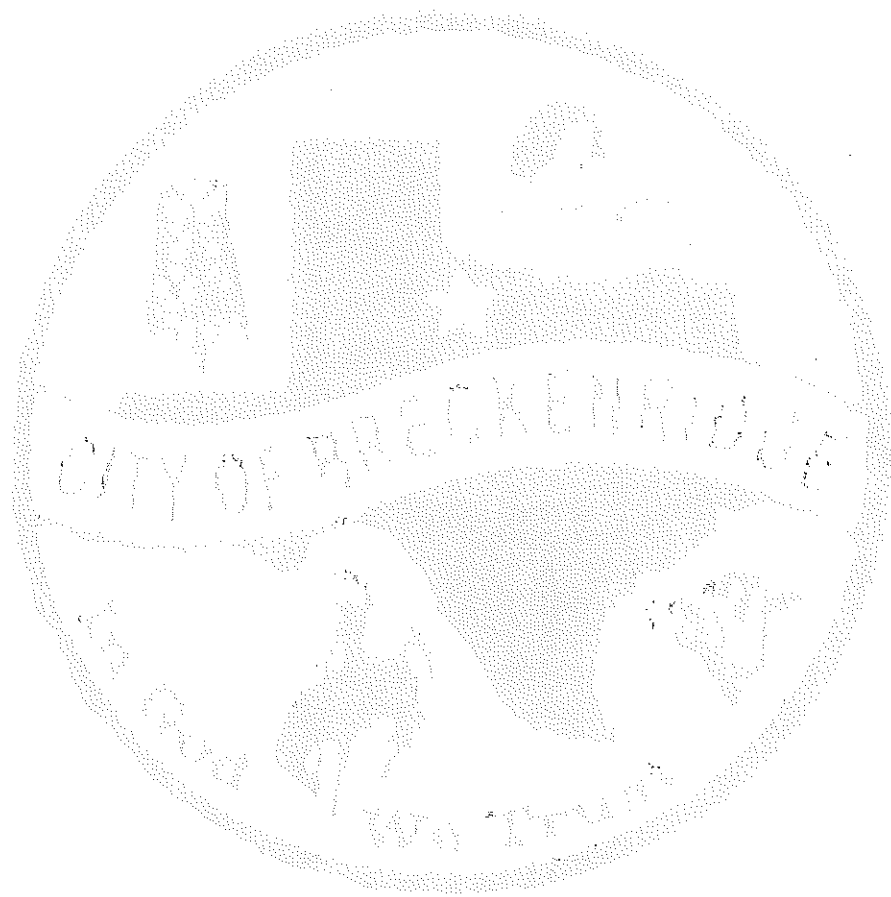
WATER FUND REVENUE	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Charges for Service				
4201 Water Sales - Metered	\$ 1,523,933	\$ 1,605,000	\$ 1,525,000	\$ 1,525,000
4202 Water Sales - Raw - at Plant	12,491	10,000	10,000	10,000
4204 Water Taps	6,000	800	800	800
4206 Water Sales - TDCJ	150,518	155,000	150,000	150,000
4212 Water Sales High Mesa	5,026	5,000	5,000	5,000
4230 Service Charges	48,537	30,000	48,000	48,000
4231 Water Line Surcharge	-	200,000	200,000	-
Total Charges for Service	1,746,505	2,005,800	1,938,800	1,738,800
Other				
4720 Interest Income	641	700	1,200	600
4735 Charge Off Account - Bad Debts	-	-	-	-
4736 Cash Over/Short Account	-	-	-	-
4739 Ins. Casualty Loss - Equip	-	35,000	35,000	-
4742 Non-Revenue Receipts	686	-	900	-
4745 Sale of Materials	-	-	-	-
Total Other	1,327	35,700	37,100	600
TOTAL WATER FUND REVENUE	\$ 1,747,832	\$ 2,041,500	\$ 1,975,900	\$ 1,739,400

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Fund

Department	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Water & Wastewater Commercial	\$ 76,224	\$ 89,500	\$ 89,800	\$ 88,000	-1.7%
Water Meters	94,860	112,100	120,200	115,000	2.6%
Lake Daniel	2,801	9,900	9,500	6,000	-39.4%
Water Treatment	765,836	748,300	734,900	738,000	-1.4%
Water Distribution	214,835	347,800	402,700	323,500	-7.0%
Non-Departmental	641,577	654,200	625,500	502,600	-23.2%
TOTAL EXPENDITURES	\$ 1,796,133	\$ 1,961,800	\$ 1,982,600	\$ 1,773,100	-9.6%



Water and Wastewater Commercial**FY 2019-2020**

The City Secretary/Finance Officer is over the Water & Wastewater Commercial Department which is responsible for maintaining the Water Office to bill, collect, and post utility billing revenue.

Goal 1: Leadership and Financial

Objective 1: Maintain and improve accuracy: billings, payments, deposits, fees and charge offs

Objective 2: Focus on customer service to improve customer relations

Objective 3: Continue training, cross-training and professional development

Goal 2: Forward Planning

Objective 1: Create and maintain instruction manuals for each position (SOP's)

Objective 2: Develop staff succession plans

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water & Wastewater Commercial

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 57,579	\$ 74,800	\$ 76,800	\$ 74,900	0.1%
Supplies & Minor Equip	13,381	9,200	9,000	9,000	-2.2%
Prof & Contractual Serv	2,700	1,700	1,700	1,800	5.9%
Mrkt, Print & Advertising	2,564	3,800	2,300	2,300	-39.5%
TOTAL EXPENDITURES	\$ 76,224	\$ 89,500	\$ 89,800	\$ 88,000	-1.7%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Water Cashier	1	1.5	2	2	0.0%
TOTAL STAFFING	1	2	2.0	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Water & Wastewater Commercial 5-70				
Wages & Benefits				
5105 Regular Salaries	\$ 39,350	\$ 46,600	\$ 48,700	\$ 46,600
5110 Overtime Pay	-	200	-	-
5205 Health Ins - City Portion	11,680	18,800	18,800	18,800
5210 TMRS	2,686	4,300	4,500	4,400
5215 Social Security/Medicare	3,013	3,700	3,800	3,700
5220 Longevity Pay	510	1,200	1,000	1,400
5225 SUTA	340	-	-	-
Total Wages & Benefits	57,579	74,800	76,800	74,900
Supplies & Minor Equip				
5310 Postage for Water Bills	12,005	8,200	8,000	8,000
5333 Minor Equip	1,376	1,000	1,000	1,000
Total Supplies & Minor Equip	13,381	9,200	9,000	9,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	-	-	100
5519 Equipment Repair by Contract Serv	-	1,000	1,000	1,000
5544 Contractual Services	2,700	700	700	700
Total Prof & Contractual Serv	2,700	1,700	1,700	1,800
Mrkt, Print & Advertising				
5800 Printing & Advertising	593	300	300	300
5802 Water Bills	1,971	3,500	2,000	2,000
Total Mrkt, Print & Advertising	2,564	3,800	2,300	2,300
TOTAL WATER & WASTEWATER COMMERCIAL	\$ 76,224	\$ 89,500	\$ 89,800	\$ 88,000



Water Meters**FY 2019-2020**

The Public Works Director is over the Water Meters Department which is responsible for reading, replacing, installing, and maintaining water meters.

Goal 1: Capital Improvements and Economic Development

Objective 1: Replace meters with radio-reads in order of books read

Objective 2: Reduce time spent on meter reading

Objective 3: Update meter location in GIS system

Goal 2: Forward Planning

Objective 1: Improve public opinion

Objective 2: Improve customer service

Objective 3: Help streamline billing by improving routing

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Meters

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 64,027	\$ 70,100	\$ 70,200	\$ 71,300	1.7%
Supplies & Minor Equip	21,333	35,900	33,500	32,500	-9.5%
Repair & Maintenance	2,877	1,500	5,200	3,200	113.3%
Prof & Contractual Serv	6,623	3,800	10,900	7,600	100.0%
Dues, Travel & Training	-	800	400	400	-50.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 94,860	\$ 112,100	\$ 120,200	\$ 115,000	2.6%

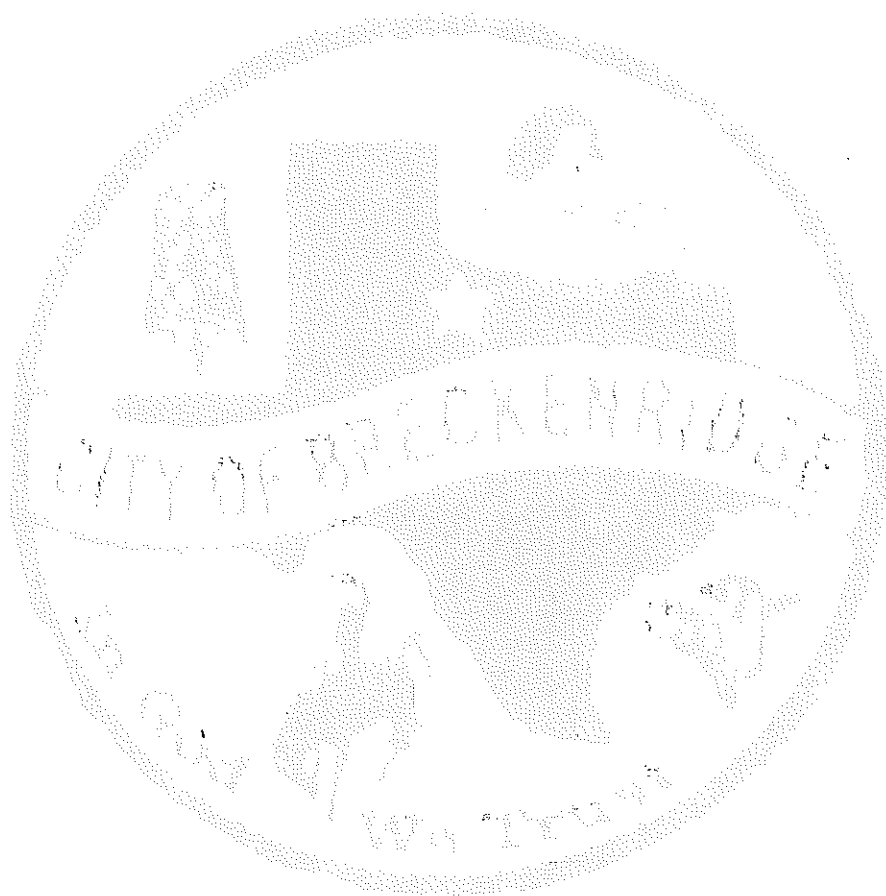
Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Meter Reader	2	2	2	2	0.0%
TOTAL STAFFING	2	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Water Meters 5-71				
Wages & Benefits				
5105 Regular Salaries	\$ 43,297	\$ 42,900	\$ 42,900	\$ 42,900
5110 Overtime Pay	892	800	2,000	2,000
5205 Health Ins - City Portion	12,988	18,800	18,000	18,800
5210 TMRS	3,095	4,000	3,700	4,000
5215 Social Security/Medicare	3,355	3,400	3,400	3,400
5220 Longevity Pay	400	200	200	200
Total Wages & Benefits	64,027	70,100	70,200	71,300
Supplies & Minor Equip				
5323 Special Clothing	210	200	300	200
5326 M/V Operating Supplies	(2,009)	8,000	5,500	5,500
5328 Equip Operating Supplies	104	200	200	200
5329 Utility Repair Supplies	21,461	25,000	25,000	25,000
5333 Minor Equip	1,567	2,500	2,500	1,600
Total Supplies & Minor Equip	21,333	35,900	33,500	32,500
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	2,660	1,000	5,000	3,000
5407 Equip Repair & Maint Supplies	217	500	200	200
Total Repair & Maintenance	2,877	1,500	5,200	3,200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	(45)	100	900	100
5518 M/V Repair by Contract	5,356	3,000	8,500	6,000
5519 Equipment Repair by Contract Serv	-	300	300	300
5540 Uniforms & Clothing	1,312	400	1,200	1,200
Total Prof & Contractual Serv	6,623	3,800	10,900	7,600
Dues, Travel & Training				
5905 Continuing Education	-	800	400	400
Total Dues, Travel & Training	-	800	400	400
Capital Outlay				
7223 Equipment Purchase	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL WATER METERS	\$ 94,860	\$ 112,100	\$ 120,200	\$ 115,000



Lake Daniels**FY 2019-2020**

The Public Works Director is over the Lake Daniels Department which is responsible for maintenance of Lake Daniels, the dam, and the surrounding grounds.

Goal 1: Safety and Security

- Objective 1: Clear brush and trees from dam and below it for control of feral hog problem and maintenance of dam
- Objective 2: Utilize burn plan for control of vegetation
- Objective 3: Repair remaining erosion on inside of spillway
- Objective 4: Replace elevation marker
- Objective 5: Get remaining gate operational

Goal 2: Forward Planning

- Objective 1: Stay on top of maintenance of dam
- Objective 2: Find solution for water treatment to continue blending with Hubbard Creek Lake

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Lake Daniel

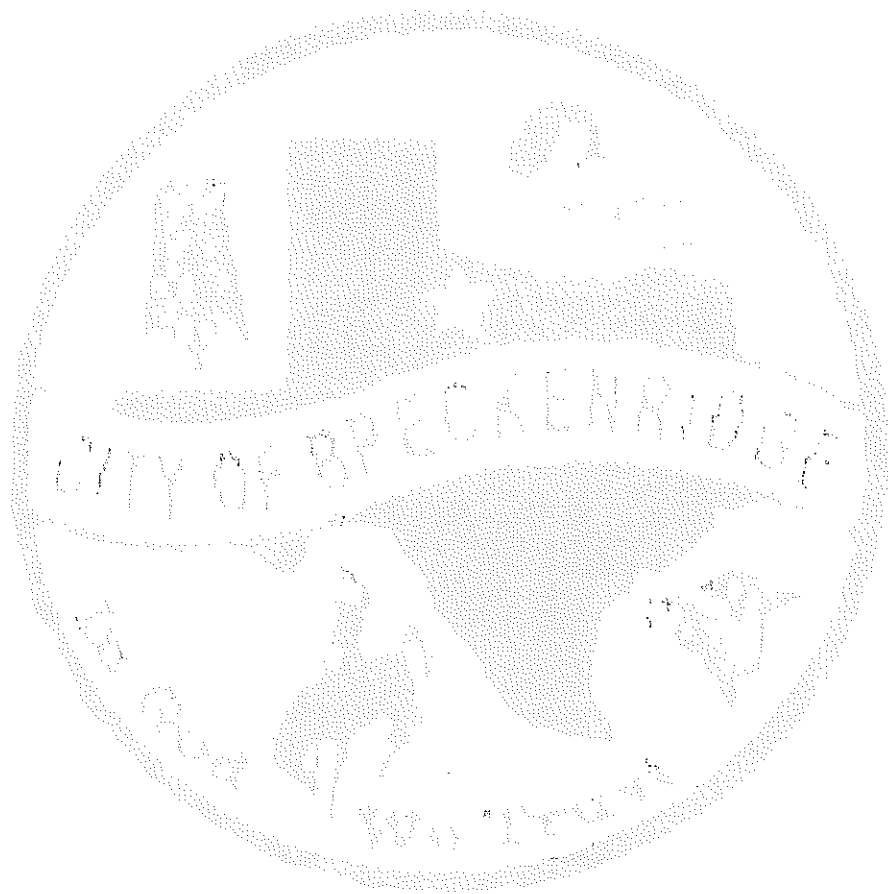
Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Repair & Maintenance	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Prof & Contractual Serv	2,465	8,500	8,100	4,600	-45.9%
Utility Service	336	400	400	400	0.0%
TOTAL EXPENDITURES	\$ 2,801	\$ 9,900	\$ 9,500	\$ 6,000	-39.4%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Lake Daniel 5-72				
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Total Repair & Maintenance	-	1,000	1,000	1,000
Prof & Contractual Serv				
5513 Miscellaneous Engineers	935	6,000	6,000	1,000
5521 Building & Grounds by Contract	1,530	2,000	1,600	3,100
5527 Dam & Line Repair by Contract	-	500	500	500
Total Prof & Contractual Serv	2,465	8,500	8,100	4,600
Utility Service				
5701 Electricity	336	400	400	400
Total Utility Service	336	400	400	400
TOTAL LAKE DANIEL	\$ 2,801	\$ 9,900	\$ 9,500	\$ 6,000



Water Treatment Plant**FY 2019-2020**

The Public Works Director is over the Water Treatment Department which is responsible for operating and maintaining the Water Treatment Plant and for producing high-quality, potable water to meet state and federal standards for residential and commercial customers within the City's CCN. The plant capacity is 3.4 MGD with average daily consumption at .7 MGD.

Goal 1: Safety and Security

Objective 1: Ensure operators are licensed and trained above minimum limits

Goal 2: Leadership and Financial

Objective 1: Continue blending of Lake Daniels water to cut down on cost

Objective 2: Utilize improvements to produce a better product at a better price

Goal 3: Forward Planning

Objective 1: Keep a proactive vision on changing rules and regulations so that we stay in front of changes

Objective 2: Find solution for water treatment to continue blending with Hubbard Creek Lake

Objective 3: Install new meter and backflow device at new water fill station and pump motor in basement

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Treatment

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 212,796	\$ 232,000	\$ 239,700	\$ 230,700	-0.6%
Supplies & Minor Equip	91,443	87,700	88,400	88,000	0.3%
Repair & Maintenance	44,476	25,700	25,600	29,700	15.6%
Prof & Contractual Serv	362,285	316,100	312,000	306,000	-3.2%
Utility Service	44,553	47,000	44,600	44,400	-5.5%
Mrkt, Print & Advertising	361	500	300	400	-20.0%
Dues, Travel & Training	1,932	2,500	2,500	2,000	-20.0%
Rentals/Leases	2,491	1,800	1,800	1,800	0.0%
Capital Outlay	5,499	35,000	20,000	35,000	0.0%
TOTAL EXPENDITURES	\$ 765,836	\$ 748,300	\$ 734,900	\$ 738,000	-1.4%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Operation Supv - Water	1	1	1	1	0.0%
Water Plant Operator	4	4	4	4	0.0%
TOTAL STAFFING	5	5	5	5	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Water Treatment 5-73				
Wages & Benefits				
5105 Regular Salaries	\$ 130,364	\$ 132,800	\$ 133,800	\$ 133,800
5110 Overtime Pay	15,679	25,000	30,000	16,000
5205 Health Ins - City Portion	43,800	47,000	47,000	47,000
5210 TMRS	9,270	13,200	14,000	13,800
5215 Social Security/Medicare	11,316	11,200	11,900	11,800
5220 Longevity Pay	1,767	2,800	2,400	3,100
5221 Certification Pay	600	-	600	5,200
Total Wages & Benefits	212,796	232,000	239,700	230,700
Supplies & Minor Equip				
5311 Chemicals	81,817	80,000	80,000	80,000
5319 Janitor Supplies	1,940	1,800	1,900	2,000
5323 Special Clothing	125	400	200	200
5326 M/V Operating Supplies	771	1,000	800	800
5328 Equip Operating Supplies	1,589	1,500	2,500	2,000
5333 Minor Equip	5,201	3,000	3,000	3,000
Total Supplies & Minor Equip	91,443	87,700	88,400	88,000
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	-	300	200	200
5407 Equip Repair & Maint Supplies	42,149	25,000	25,000	25,000
5408 Building & Grounds Repair	2,327	400	400	4,500
Total Repair & Maintenance	44,476	25,700	25,600	29,700
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	100	100
5508 State Annual Water Permit	6,480	6,400	6,500	6,500
5510 Contract Lab Work	10,600	10,000	10,000	10,000
5511 Water Tank Inspection	1,200	1,200	1,200	1,200
5513 Miscellaneous Engineers	4,004	2,000	3,100	2,000
5515 Professional Services	16,417	12,700	12,000	12,000
5518 M/V Repair by Contract	-	200	200	200
5519 Equipment Repair by Contract Serv	13,610	25,000	25,000	25,000
5521 Building & Grounds by Contact	-	2,000	500	500
5536 WCTMWD Water	291,265	230,000	230,000	230,000
5539 Sludge Disposal	17,275	20,000	17,000	17,000
5540 Uniforms & Clothing	1,109	1,200	1,100	1,200
5544 Contractual Services	-	5,000	5,000	-
5547 Pest Control	325	300	300	300
Total Prof & Contractual Serv	362,285	316,100	312,000	306,000

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Water Treatment 5-73				
Utility Service				
5700 Communications	2,367	2,000	2,600	2,400
5701 Electricity	42,186	45,000	42,000	42,000
Total Utility Service	44,553	47,000	44,600	44,400
Mrkt, Print & Advertising				
5800 Printing & Advertising	361	500	300	400
Total Mrkt, Print & Advertising	361	500	300	400
Dues, Travel & Training				
5905 Continuing Education	1,932	2,500	2,500	2,000
Total Dues, Travel & Training	1,932	2,500	2,500	2,000
Rentals/Leases				
7105 Rentals	2,491	1,800	1,800	1,800
Total Rentals/Leases	2,491	1,800	1,800	1,800
Capital Outlay				
7215 Shop & Plant Equip Purchase	5,499	35,000	20,000	35,000
Total Capital Outlay	5,499	35,000	20,000	35,000
TOTAL WATER TREATMENT	\$ 765,836	\$ 748,300	\$ 734,900	\$ 738,000

Water Distribution

FY 2019-2020

The Public Works Director is over the Water Distribution Department which is responsible for maintaining the water distribution system throughout the City and in areas adjacent to the City where the City serves customers within the City's CCN.

Goal 1: Safety and Security

Objective 1: Continue training to follow TCEQ rules and regulations

Objective 2: Continuing licensing and training for personnel

Objective 3: Obtain asbestos training for staff

Goal 2: Capital Improvements and Economic Development

Objective 1: Maintain new system and utilize ongoing training

Objective 2: Assist with gathering information for new projects

Objective 3: Start laying new water and sewer lines that have lasted beyond their service life

Goal 3: Forward Planning

Objective 1: Learn to utilize the GIS system

Objective 2: Identify lines that need to be replaced

Objective 3: Start replacing the lines identified

Objective 4: Implement a preventive maintenance program for motor vehicles and equipment

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Distribution

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 87,791	\$ 124,200	\$ 126,000	\$ 127,300	2.5%
Supplies & Minor Equip	97,503	124,300	123,600	100,100	-19.5%
Repair & Maintenance	2,850	4,000	4,000	4,000	0.0%
Prof & Contractual Serv	7,611	22,900	19,900	19,900	-13.1%
Utility Service	6,096	6,400	6,200	6,200	-3.1%
Dues, Travel & Training	470	3,000	2,000	3,000	0.0%
Rentals/Leases	1,381	3,000	6,000	3,000	0.0%
Capital Outlay	11,133	60,000	115,000	60,000	0.0%
TOTAL EXPENDITURES	\$ 214,835	\$ 347,800	\$ 402,700	\$ 323,500	-7.0%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Foreman	1	0	0	0	0.0%
Laborer	2	3	3	3	0.0%
TOTAL STAFFING	3	3	3	3	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Water Distribution 5-74				
Wages & Benefits				
5105 Regular Salaries	\$ 48,037	\$ 65,900	\$ 64,000	\$ 64,300
5110 Overtime Pay	18,034	15,000	20,000	18,000
5205 Health Ins - City Portion	12,180	28,200	28,000	28,200
5210 TMRS	4,368	8,100	8,000	8,100
5215 Social Security/Medicare	5,102	6,900	6,000	6,900
5220 Longevity Pay	70	100	-	200
5221 Certification Pay	-	-	-	1,600
Total Wages & Benefits	87,791	124,200	126,000	127,300
Supplies & Minor Equip				
5311 Chemicals	599	1,000	600	600
5323 Special Clothing	1,219	1,000	1,000	1,000
5326 M/V Operating Supplies	4,445	7,000	4,500	4,500
5328 Equip Operating Supplies	4,478	5,300	7,500	6,000
5329 Utility Repair Supplies	77,358	100,000	100,000	80,000
5333 Minor Equip	9,404	10,000	10,000	8,000
Total Supplies & Minor Equip	97,503	124,300	123,600	100,100
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	1,494	2,000	2,000	2,000
5407 Equip Repair & Maint Supplies	1,356	2,000	2,000	2,000
Total Repair & Maintenance	2,850	4,000	4,000	4,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	161	100	100	100
5513 Miscellaneous Engineers	125	-	-	-
5518 M/V Repair by Contract	1,471	10,000	8,000	8,000
5519 Equipment Repair by Contract Serv	4,693	12,000	10,000	10,000
5540 Uniforms & Clothing	1,161	800	1,800	1,800
Total Prof & Contractual Serv	7,611	22,900	19,900	19,900
Utility Service				
5701 Electricity	4,223	4,200	4,200	4,200
5711 TDCJ Booster Pump - Electricity	1,741	2,000	1,800	1,800
5712 TDCJ Water Tower - Electricity	132	200	200	200
Total Utility Service	6,096	6,400	6,200	6,200
Dues, Travel & Training				
5905 Continuing Education	470	3,000	2,000	3,000
Total Dues, Travel & Training	470	3,000	2,000	3,000

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Water Distribution 5-74				
Rentals/Leases				
7105 Rentals	1,381	3,000	6,000	3,000
Total Rentals/Leases	1,381	3,000	6,000	3,000
Capital Outlay				
7215 Shop & Plant Equip Purchase	11,133	60,000	115,000	60,000
Total Capital Outlay	11,133	60,000	115,000	60,000
TOTAL WATER DISTRIBUTION	\$ 214,835	\$ 347,800	\$ 402,700	\$ 323,500

CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****Water Fund Non-Departmental**

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Other Expenses	-	-	1,300	1,300	0.0%
Other Financing Uses	641,577	654,200	624,200	501,300	-23.4%
TOTAL EXPENDITURES	\$ 641,577	\$ 654,200	\$ 625,500	\$ 502,600	-23.2%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

Non-Departmental 5-90	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Other Expenses				
7601 SUTA Fees	-	-	1,300	1,300
Total Other Expenses	-	-	1,300	1,300
Other Financing Uses				
9000 Budgetary Transfers to General	431,700	430,000	430,000	400,000
9002 Transfer to Trade Days Fund	5,000	2,500	2,500	-
9004 Transfer to Equip Replacement	40,000	80,000	50,000	50,000
9005 Transfer to Capital Improvement	137,877	141,700	141,700	51,300
9006 Transfer to Rev DS-CO 2012 DWSRF	9,000	-	-	-
9010 Transfer to Rev DS-CO 2017	9,000	-	-	-
9007 Transfer to Rev DS-GO 2013	-	-	-	-
Total Other Financing Uses	632,577	654,200	624,200	501,300
TOTAL NON-DEPARTMENTAL	\$ 632,577	\$ 654,200	\$ 625,500	\$ 502,600

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Wastewater Fund

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
BEGINNING CASH BALANCE	\$ 32,787	\$ 31,787	\$ 41,589	\$ (6,211)
Wastewater Receipts				
Charges for Service	895,587	895,000	895,000	949,800
Other	70	9,100	9,100	100
Total Wastewater Receipts	895,657	904,100	904,100	949,900
TOTAL CURRENT RECEIPTS	895,657	904,100	904,100	949,900
TOTAL FUNDS AVAILABLE	928,444	935,887	945,689	943,689
Wastewater Fund Expenditures				
Wages & Benefits	167,330	193,000	192,300	211,700
Supplies & Minor Equip	80,655	91,500	87,700	86,000
Repair & Maintenance	31,398	23,600	20,500	19,800
Prof & Contractual Serv	122,176	173,800	154,300	155,800
Utility Service	68,333	70,000	70,700	68,400
Dues, Travel & Training	6,314	5,600	5,600	6,100
Rentals/Leases	9,415	21,200	15,300	10,000
Capital Outlay	-	25,000	25,000	35,000
Other Financing Uses	387,711	325,000	380,500	290,500
Total Wastewater Fund Exp	873,332	928,700	951,900	883,300
TOTAL CURRENT EXPENDITURES	873,332	928,700	951,900	883,300
NET INCR (DECR) IN CASH BALANCE	22,325	(24,600)	(47,800)	66,600
GAAP Adjustment	(13,523)			
ENDING CASH BALANCE	\$ 41,589	\$ 7,187	\$ (6,211)	\$ 60,389

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

Wastewater Fund

WASTEWATER FUND REVENUE	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Charges for Service				
4207 Waste Water Services - TDCJ	\$ 88,386	\$ 87,000	\$ 87,000	\$ 87,000
4209 Waste Water Services	802,995	804,000	804,000	860,000
4210 Waste Water Taps	3,450	3,000	3,000	2,000
4211 Waste Water Taps - Paving Break	-	500	-	-
4250 Service Charges	756	500	1,000	800
Total Charges for Service	895,587	895,000	895,000	949,800
Other				
4720 Interest Income	70	100	100	100
4739 Ins Casualty Loss-Equip	-	9,000	9,000	-
4742 Non-Revenue Receipts	-	-	-	-
Total Other	70	9,100	9,100	100
TOTAL WASTEWATER FUND REVENUE	\$ 895,657	\$ 904,100	\$ 904,100	\$ 949,900

CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****Wastewater Fund**

Department	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wastewater Collection	\$ 209,798	\$ 282,900	\$ 257,600	\$ 266,400	-5.8%
Wastewater Treatment	275,823	320,800	313,800	326,400	1.7%
Non-Departmental	387,711	325,000	380,500	290,500	-10.6%
TOTAL EXPENDITURES	\$ 873,332	\$ 928,700	\$ 951,900	\$ 883,300	-4.9%



Wastewater Collection**FY 2019-2020**

The Public Works Director is over the Wastewater Collection Department which is responsible for maintaining the sanitary sewer collection system within the City.

Goal 1: Safety and Security

Objective 1: Continue training to follow TCEQ rules and regulations

Objective 2: Continue licensing and training for personnel

Goal 2: Capital Improvements and Economic Development

Objective 1: Maintain system improvements and utilize ongoing training

Objective 2: Assist with gathering information for new projects

Objective 3: Start replacing sewer lines that have stayed beyond service life

Objective 4: Replace pump in lift station 1

Objective 5: Maintain lift stations in proper working order

Goal 3: Forward Planning

Objective 1: Learn to utilize the GIS system

Objective 2: Identify lines that need to be replaced

Objective 3: Start replacing the lines identified

Objective 4: Implement a preventive maintenance program for motor vehicles and equipment

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Wastewater Collection

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 99,451	\$ 109,600	\$ 109,500	\$ 116,900	6.7%
Supplies & Minor Equip	38,054	40,600	42,600	43,100	6.2%
Repair & Maintenance	8,873	8,600	8,700	8,000	-7.0%
Prof & Contractual Serv	40,755	87,500	65,900	74,800	-14.5%
Utility Service	10,418	13,000	13,000	11,000	-15.4%
Dues, Travel & Training	3,772	3,600	3,600	3,600	0.0%
Rentals/Leases	8,475	20,000	14,300	9,000	-55.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 209,798	\$ 282,900	\$ 257,600	\$ 266,400	-5.8%

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Oper Supv - W/WW	0	0	0	0	0.0%
Foreman - W/WW Collection	1	1	1	1	0.0%
Laborer	1	1	1	1	0.0%
TOTAL STAFFING	2	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Fund 103

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Wastewater Collection 5-76				
Wages & Benefits				
5105 Regular Salaries	\$ 51,206	\$ 53,300	\$ 53,300	\$ 56,300
5110 Overtime Pay	25,062	25,000	25,000	25,000
5205 Health Ins - City Portion	20,440	18,800	18,800	18,800
5210 TMRS	(3,263)	6,600	6,600	7,200
5215 Social Security/Medicare	5,779	5,600	5,600	6,100
5220 Longevity Pay	70	300	200	400
5221 Certification Pay	-	-	-	3,100
5225 SUTA	157	-	-	-
Total Wages & Benefits	99,451	109,600	109,500	116,900
Supplies & Minor Equip				
5311 Chemicals	12,088	15,000	15,000	15,000
5323 Special Clothing	702	600	600	600
5326 M/V Operating Supplies	8,027	6,500	8,500	8,000
5328 Equip Operating Supplies	5,293	4,000	4,000	5,000
5329 Utility Repair Supplies	8,362	10,000	10,000	10,000
5333 Minor Equip	3,582	4,500	4,500	4,500
Total Supplies & Minor Equip	38,054	40,600	42,600	43,100
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	2,700	600	2,700	2,000
5407 Equip Repair & Maint Supplies	6,173	8,000	6,000	6,000
Total Repair & Maintenance	8,873	8,600	8,700	8,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	2,600	1,200	200
5518 M/V Repair by Contract	7,065	12,500	10,000	10,000
5519 Equipment Repair by Contract Serv	3,232	12,000	10,000	4,000
5524 Lift Stations Repair by Contract	20,573	40,000	10,000	50,000
5540 Uniforms & Clothing	441	400	700	600
5544 Contractual Services	9,444	20,000	34,000	10,000
Total Prof & Contractual Serv	40,755	87,500	65,900	74,800
Utility Service				
5701 Electricity	5,164	7,500	7,500	5,500
5713 TDCJ Lift Station - Electricity	5,254	5,500	5,500	5,500
Total Utility Service	10,418	13,000	13,000	11,000
Dues, Travel & Training				
5905 Continuing Education	3,772	3,600	3,600	3,600
Total Dues, Travel & Training	3,772	3,600	3,600	3,600

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Fund 103

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Wastewater Collection 5-76				
Rentals/Leases				
7105 Rentals	8,475	20,000	14,300	9,000
Total Rentals/Leases	8,475	20,000	14,300	9,000
Capital Outlay				
7230 Systems Improvements Purchase	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL WASTEWATER COLLECTION	\$ 209,798	\$ 282,900	\$ 257,600	\$ 266,400